

a Pound-Rate, in the same Manner that cultivated and improved Lands are :

L. H. J.
Liber No. 51
April 8

XLVII. Be it therefore Enacted and Declared by the Authority aforesaid, That all and every the Messuages, Manors, Lands, and Tenements, and also all Mines of Lead, Copper, Iron, and other Mincs, Furnaces, Forges, and other Iron-Works, Tolls, Annuities, and other yearly Profits, and all Hereditaments, of what Nature or Kind soever they be, situate, lying and being, within this Province, shall be and are hereby charged, for Two Years successively, with the Sum of Two Shillings for every Twenty Shillings of the yearly Value, and so after that Rate for every greater or lesser Value; and that such yearly Value shall be settled and ascertained by the Assessors hereafter mentioned, after the Rate of Two Shillings for every Twenty Shillings that the Fee-Simple of the said Messuages, Manors, Lands, Tenements, and other the Premisses, would, in the Estimation or Judgment of the Assessors aforesaid, sell for in ready Money; That is to say, For every One Hundred Pounds that the Fee-Simple of the said Messuages, Manors, Lands, Tenements, and other the Premisses, in the Estimation or Judgment of the said Assessors, would sell for in ready Money, they shall be charged with the Sum of Ten Shillings, and so after that Rate for every greater or lesser Sum; and that all and every such Person or Persons, having or holding any Messuages, Manors, Lands, Tenements, Hereditaments, or any other the said Premisses, shall yield and pay, for Two Years successively, to the respective Collectors appointed by this Act, the Sum of Two Shillings for every Twenty Shillings of the yearly Value of the said Messuages, Manors, Lands, Tenements, and Hereditaments, and other the Premisses, to be settled and ascertained as aforesaid; which said Sums of Two Shillings for every Twenty Shillings of the yearly Value, to be settled and ascertained as aforesaid, shall be assessed, levied, and collected, in such Manner as is hereafter mentioned. Provided always, and it is hereby declared, That nothing herein contained shall be construed to extend to those unhappy People, who have been, or shall hereafter be, obliged to desert their Settlements through Danger from the French, or their Indian Allies, so far as the same relates to the Rates and Assessments on the Messuages, Lands, Tenements, or Hereditaments, which have been, or hereafter shall be, deserted, but that they shall be exempted and discharged from the Payment of any such Rates or Assessments, on such Lands, Tenements, or Hereditaments, in Virtue of this Act.

p. 232

XLVIII. And whereas many of the Messuages, Manors, Lands, Tenements, Hereditaments, and Premises, in this Province, intended by this Act to be charged with the Pound-Rate as aforesaid, stand incumbered with, and are subject and liable to the Payment of several Rents, Annuities, or other annual Payments, issuing out