

Premises, within this Province, who hold the same by Parole Lease only, or as Tenants at Will, or by Lease in Writing for any Term under Seven Years, shall not be chargeable with any Pound-Rate for the same, but that the respective Lessors of such Messuages, Manors, Lands, Tenements, and other the Premises, shall be chargeable with the said Pound-Rate; and that the same shall be assessed, levied and collected from the respective Lessors, in the same Manner as it would have been if no such Lease or Demise had been made.

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

L. And be it further Enacted, That all and every Person or Persons within this Province, being indebted at the Time he, she, or they, shall be assessed as aforesaid, by Judgment, Mortgage, Bond, Bill, Note, Agreement, Book-Debt, or by any other Ways or Means, in any Sum or Sums of Money or Tobacco, or any Commodity whatever, and their Heirs, Executors, and Administrators, shall, for the better enabling him, her, or them, to pay and bear the Rates and Assessments herein before respectively imposed upon him, her, or them, be allowed, by Virtue of this Act, after the Rate of Ten Shillings for every One Hundred Pounds of all such Sum or Sums of Money, or the Value thereof in Tobacco, or any Commodity whatever, which he, she, or they, shall be so indebted at the Time he, she, or they, respectively shall be assessed, by his, her, or their respective Creditor or Creditors, out of the said Debts, so as aforesaid by him, her, or them, owing as aforesaid, and may and are hereby enabled to deduct, retain and discount the same; any Agreement, Bond, Condition, Provision, or other Obligation, to the contrary in any wise notwithstanding. And all and every Person or Persons, who are or shall be any Ways entitled to such Money, Tobacco, or Commodities, are hereby required to allow such Deductions, upon the Receipt of the Residue of such Money, Tobacco, or Commodities, as shall be due and payable to them as aforesaid: And if such Creditor shall at any Time accept or receive from such Debtor, Part of such his Debt or Claim, he shall and is hereby obliged, at the Time of such Receipt, to make and allow to such his Debtor, a proportionable Deduction thereon. And the said Debtors and their Heirs, Executors and Administrators, are hereby saved harmless from any further Payment of the said Money, Tobacco, or other Commodities, so as aforesaid to be deducted, as fully and amply as if the same had been paid to such Creditor, or other Person, to whom the same would otherwise have been due and payable.

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LI. And be it further Enacted, That if any Creditor or Creditors, or his or their Executors or Administrators, who are or shall be entitled to such Money, Tobacco, or other Commodity whatever, or their respective Agents, Receivers, or Attornies, shall refuse, neglect or delay, to allow and discharge the said Money, Tobacco, or other Commodity, so as aforesaid to be deducted in the proper Account in which the same ought to be allowed and deducted, that then and