

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

of and Personal Estate, to him or her any Ways belonging, shall be rated at such Place where he or she shall be resident at the Time of the Execution of this Act: And if any Person, who ought to be taxed in this Province by Virtue of this Act, for or in respect of his or her Personal Estate, shall, at the Time of his or her Assessment, be out of this Province, such Person shall be rated therefor in such Place where he or she was last abiding in this Province. Provided, That where any Person shall have any ready Money or Plate, Goods, Wares, Merchandizes, Negroes, Stock, or other Personal Estate, (except as before excepted) in any District or Division, other than that wherein he or she shall be resident, or had his or her last Residence, it shall be lawful to rate and assess such Person for such ready Money or Plate, Goods, Wares and Merchandizes, Negroes, Stock, or other Personal Estate, (except as before excepted) in the District or Division where the same shall be; and every Person who shall be rated or assessed for or in respect of any Messuages, Manors, Lands or Tenements, or other the Premisses, according to the former Clauses of this Act, shall be rated and assessed in the Places where such Messuages, Manors, Lands and Tenements, and other the Premisses, respectively do lie, and not elsewhere. Provided always, That if any Person or Persons, by Reason of his, her or their having several Mansion-Houses or Places of Residence, or otherwise, shall be doubly charged for any Personal Estate, Offices or otherwise, by Occasion of this Act, then upon Certificate made by any Two or more of the aforesaid Commissioners for the County, of his, her or their last Personal Residence, under their Hands and Seals, of the Sum or Sums charged upon him, her or them, and in what Capacity or Respect he, she or they, were so charged, and upon Oath made of the Truth of such Certificate before the Commissioners, to whom such Certificate shall be tendered (which Oath any One of the said Commissioners is hereby empowered to administer) then the Person or Persons so doubly charged, shall, for so much as shall be certified, be discharged in every other County.

LXVI. And for the better Discovery of Personal Estates, intended by this Act to be charged; Be it further Enacted by the Authority aforesaid, That every Housholder in this Province, shall, upon Demand of the Assessors of the respective Districts or Divisions, give an Account of the Names and Qualities of such Persons as shall sojourn or lodge in their respective Houses, under the Penalty of Ten Pounds Current Money, to be recovered and applied as herein after directed.

LXVII. And if any Person that ought to be Taxed by Virtue of this Act, for or in respect of his Personal Estate, shall, by changing his Place of Residence, or by any other Fraud or Covin, escape from the Taxation, and not be Taxed, and the same be proved before