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the Tenants and Occupiers of all such Messuages, Lands and Tenements, who hold the same, either by Parole-Lease, or as Tenants at Will, or by Lease in Writing for a Term of Years, shall be chargeable with the Pound-rate for the same, and the said Assessors shall assess them therefore, as if the same were their own Property, any Thing in this Act to the contrary notwithstanding.

LXVII. And for the more equal and effectual assessing and rating the Trading Interest of this Province, Be it further Enacted, That all and every Merchant, Shopkeeper, Trader or Dealer, within this Province, and the Factors, Attornies, Agents, Storekeepers or Managers in this Province, of any Person or Persons residing in any other of his Majesty's Colonies, Islands or Plantations in America, shall on the Fourteenth Day of October, yearly and every Year, during the Continuance of this Act, make out a true and fair List in Writing under his, her or their Hands, of all his, her or their Stock in Trade, other than Debts at that Day within this Province, or without, either in his, her, or their own Right, or as Factor, Attorney, Agent, Storekeeper or Manager as aforesaid, whether in European or West-India Goods, Vessels, Cargoes, Adventures at Sea, or otherwise, and all imported, and exportable Commodities whatsoever, for Sale or Exportation, with the prime Cost annexed thereto, in Current Money, rating the Sterling prime Cost of any of them in Currency, at the Rate of One Hundred and Thirty-three Pounds Six Shillings and Eight-pence Currency, for One Hundred Pounds Sterling, which Lists shall on the Fourteenth Day of October, yearly and every Year as aforesaid, be ready, and shall be kept at his, her or their Place of Abode, ready to be delivered to the Assessor or Assessors, who shall apply for the same, according to the Directions of this Act, under the Penalty of Forty Pounds Current Money, to be recovered and applied as herein after directed, which said Lists so given in to the Assessor or Assessors, shall be his Guide for Assessing the Pound-rate of Five Shillings for every One Hundred Pounds thereof as aforesaid, on such Stock in Trade as aforesaid, and shall be returned to the Commissioners with their Assessment, and if any Merchant, Shopkeeper, Trader, or Dealer, shall wilfully conceal any Part of his or their Stock in Trade as aforesaid, or if any Agent, Attorney, Storekeeper, or Manager as aforesaid shall wilfully conceal any Part of the Stock in Trade as aforesaid, of his Principal, by wilfully omitting the same
p. 42 in such List or Account, the Person so offending shall forfeit and pay one fourth Part of the full Value of such concealed Stock, to be recovered as herein after directed.

LXVIII. And be it further Enacted, by the Authority aforesaid, That for the better assessing, ordering, levying, and collecting the several Sums of Money, so as aforesaid limited and appointed to be paid, and for the more effectual putting this Act into Execution, the following Persons, in and for the several and respective Counties hereafter named, shall be Commissioners, That is to say,