

taken to the Government, by Act of Assembly of this Province, subscribed the Oath of Abjuration, and repeated and subscribed the Test, or, if a Quaker, Affirmed to the Effect thereof, and subscribed the Test, or, if a Quaker, Affirmed to the Effect thereof, and subscribed as aforesaid; which Oaths, or Affirmation, it shall and may be lawful for any one or more of the said Commissioners to administer, and he or they are hereby required to administer the same to any other of the said Commissioners, and to the said Assessors. Provided also, That all Annuities, Stipends and Pensions, payable to any Officers, in respect of their Offices, shall be taxed and assessed where such Officers are rated and assessed for their Offices, and not elsewhere: And that all Pensions, Stipends and Annuities within this Province, not charged upon Lands, shall be charged and assessed in the District or Division where they are payable. And every Person who is or shall be rated for or in respect of any 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 therefore 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 herein before enumerated, 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, in the District or Division where the same shall be, and every Person who shall be rated and assessed, for or in respect of any Messuages, Manors, Lands or Tenements, or other the Premises, 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 Premises 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 Estates, 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 of 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 impowered to administer) then the Person or Persons so doubly charged, shall, for so much as shall be certified, be discharged in every other County.