

Overseers and Justices, the last Trinity Vacation, attended the Lord Chief Justice Hales for his Opinion, who said, He conceived it Taxable within 43 Eliz. Yet the Justices would not sign and allow the Tax: Of which, Complaint being made to the Kings Bench, a Rule was for the Major, &c. to attend, and be attended accordingly; and he observing the Court to be angry, promised to sign and allow the Tax; and the Court ordered him to pay the Overseers the charges of their Prosecution: And Hales said, For such a Refusal a Quo Warr' would lie. Which Case I have inserted, as well to shew what is Taxable, as to inform Justices of Peace of their duty. This Case hapned Michaelmas. 27 Car. 2.

10. The Overseers are likewise to give an account of the Burials, since their former account, on pain of Five pounds: And their accounts shall not be allowed till they have accounted for the same; See *Burials*.

The Office then of these Overseers consisteth principally in two things.

1. In Taxing Contributions of Money for the relief of the Poor.

2. In disposing thereof according to Law, and good discretion.

And in these Taxations, there must consideration be had, first to equality, and then to Estates.

Equality, That Men may be equally rated with their Neighbours, and according to an equal proportion.

Estates, That Men be rated according to their Estates of Goods known, or according to their known yearly value of their Lands, Farms, or Occupings; and not by estimation, supposition or report. Also herein the charge of Family, Retinue and Countenance, is in some measure to be regarded: For if one valued at 500 l. in Goods, hath but himself and his wife, and another estimated at 1000 l. hath Wife and many Children, &c. the first Man by reason is to be rated as much as the other; and so of Lands. *Tamen quære*, what the Law is in such Cases.

*Touching the Taxation of Mens Estates, these Rules are to be observed:*

1. If a man live in the Parish where his Lands lie, and doth Demise those Lands to others; the Poores Tax in that case ought to be charged upon the Tenant, and not on the Land-lord, in respect of the Tenants occupation thereof.

2. A Man having Lands in other Parishes than where he lives, the same being in Lease, or not in Lease, he is to be taxed in the Parish where he lives, according to his visible Estate there, and not for his Lands or Rent in another Parish. And both these Points were resolved by Hutton and Crook, Judges of Assizes, at Lent Assizes at Lincoln, upon application to them made by Sir Anthony Earby, against the Inhabitants of the Town of Boston; and this they said was agreed upon by all the Judges of England upon a Reference to them.

*What shall be said to be a Parish within 43 Eliz. 2.*

R. If there be an ancient Parish and an ancient Village within that Parish; which Village had an ancient Church, and those within that Village have had Parochial Rights, are chosen Church-wardens and Overseers of the Poor, and have been separately taxed ever since 43 Eliz. 2. for relief of the Poor within that Village. This is a Parish within 43 Eliz. 2. and Taxes may be made and levied within themselves. And all this was resolved in a Cause between Hilton and Paul, M. 3 Car. 1. in the Common Pleas upon a special Verdict there found, between the Parish of Hinkley, in the County of Leicester, and the Village of Stoke-Goldingham within that Parish. Cro. Car. p. 65. And the like was also resolved H. 10 Car. 1. B.R. between Nichols and Walker, between the the Parish of Hatfield, and the Village of Tatridge, Jones Rep. p. 356. and Cro. Car. p. 286.