

And if they be afterwards mixed with Garbles, &c. the same so mixed shall be forfeited, or the value thereof. §. 2.

The Garbler of London, &c. his Deputy or Assigns, may enter in the day time into any House, Shop, Warehouse, &c. To see if the Wares, &c. be garbled, &c. if ungarbled; to cleanse them, &c. A moiety of the Forfeitures to the King, the other to the Prosecutor in any Court of Record, &c. §. 3.

C H A P. XCVI. V. 53.

Stock of the Shire.

IN the default of the Parishioners, Churchwardens and Constables (that shall not assess the Tax imposed upon the Parishioners by the Justices at their Easter Sessions, towards the relief of the Prisoners in the Kings-Bench and Marshalsey, and of the Hospitals of that County, and of the Losses by Fire, Water and other Casualties, and relief of the Poor within that County) any Justice of Peace dwelling in that Parish or (if none dwell there) in the parts next adjoining may assess the same: And the same Justice, or any other Justice of Peace of that limit (in default of the Churchwardens and Constables) may levy the same by Distress and Sale of the Goods of the party refusing or neglecting to pay his part thereof, rendering to the party the overplus; and in default of such Distress, any Justice of Peace of that limit may commit such person to Prison, there to remain without Bail, till he hath paid the same. §. 1. One Justice. To what uses they must be employed. Levying.

Also in default of the Parishioners, Churchwardens and Constables (that shall not assess the Tax imposed upon the Parishioners by the Justices at their Easter Sessions, towards the relief of maimed Soldiers and Mariners) any Justice of Peace dwelling in that Parish or (if none dwell there) in the parts next adjoining may assess the same: And the same Justice of Peace (in default of the Churchwardens and Constables) may levy the same by Distress and Sale of the Goods of the party refusing or neglecting to pay his part thereof, rendering to the party the overplus. But in default of such Distress, the Justices of Peace may not commit such person to prison as they might in the former case. §. 2. Soldiers. 43 El. cap. 3. P. Captain 11.

Now in these and other Rates and Taxations you shall observe these Rules following:

1. First, That the most reasonable rating of Land is by the yearly value and quality thereof, and not by the quantity or content. §. 3. Taxes.

2. He that occupieth (in his own hands) Lands lying in several Parishes, shall be charged in every Parish proportionably for his Land there.

3. The Fermor shall be rated for the Lands, and not the Lessor or Land lord.

4. A Man (scil. the Land-lord) shall not be rated or taxed for his Ferm-Rents, in as much as the Fermor or Occupier of the Land is chargeable for the same Land. So where my Fermor is assessed by his Goods, I ought not to be assessed for my Rent of the same Ferm. Br. Quinz. 2. 4. 7 H. 4. 33 & 11 H. 4. 35.

Upon a Complaint to the Judges of Assize in the County of Lincoln, it was resolved and ordered, That the Lands in the Parish, and not the Rent neither of that Land nor of other Lands could be taxed. Sir Anthony Irbie's Case, Assize Linc. 1633.