

By Goods in most Cases, a Man may be rated as well as by Lands, but not both by Goods and Lands, as it seemeth.

The like you may see in divers Acts of Subsidies, wherein there is usually a special Proviso, That no person shall be taxed both for his Lands and Goods, nor double rated. See the Acts of Subsidies, *An. 7, 18, & 21 Jac. & An. 27, 29, 31, 35, 39 & 43 Eliz. & 4 Car.* and yet see *44 E. 3. Br. Customs 6.* where a Tax of Ten pound was made by the Parishioners for the amending of their Church, and was taxed to be levied of every Plough-land six pence, and of every Cow one peny, and of every ten Sheep half peny, and *7 s.* for his Land, Cows and Sheep, was rated at *9 s.* and was distrained for the same, and upon a Replevin by *7 s.* sued, no Exception was taken to the manner of rate imposed upon *7 s.* But note, that the said Tax was made by his consent, *Et omnis consensus tollit errorem. Co. 5. 36, & 40.*

So then he that hath both Lands and Goods shall be charged by the best (of them both) but he is not to be double charged, *sc.* by the one and the other; and yet in some places they do use to charge one person both by Lands and Goods: Which if it be warrantable by Law, yet it seemeth to be with this difference, *sc.* That where a Man occupieth Land, and also hath in his hands a great estate or stock of Merchandize, or be also a Clothier, Malster, or the like, that such person peradventure may be charged by his Lands and also by such his Stocks; but for such Goods or Stock of Cattle, whereby a Man doth occupy, compass, or manure his Lands (as for Horses, Sheep Kine, &c. wherewith he stocketh his Land) a Man shall not be charged, *sc.* if he be charged by his Land, he shall not also be charged for such his Cattle which do manure the same Land.

Also where a Man is rated by his Goods, it seemeth reasonable that such Goods be rated after the value of Lands to be purchased, *scil.* One hundred pounds in Stock or Goods, to be rated after five or six pound *per annum* in Lands. And so after the like proportion for a greater or lesser estate in Goods, Stock, Merchandise or the like.

Note, Where a man is charged by Goods, they must be *bona notabilia*, as it seemeth; and yet to the Subsidy, Men are rated not only by their Stock of Merchandize or Cattle, Corn, Householdstuff or other moveable Goods which are *notabilia*, but also to their Coin and Debts owing to them (deducting such Debts as they owe to others, and such Debts as be desperate.) But there the party over-rated, upon his complaint to the Commissioners, and his Oath taken before them, that his Goods, Coin or Debts be not of such value (which Oath the said Commissioners are authorized to take by the Statute) the said Commissioners may abate the said Assessments according, as upon such Examination shall appear to them just. See the afore-cited Acts of Subsidies.

Also for Goods, a Man shall be charged only in that Town where the Goods be at the time of the Assessment. *Br. Quinz. 4 & 6.* See the Statute *9 H. 4. c. 7.*

Also if a Man be assessed for his Goods in *D.* whenas he had no Goods there, and be distrained for such Assessment, he may have an Action of Trespass. *B. Quinz. 3 & 4.*

§. 4.
of c. 71.

The Constables (or other Officers) and greater part of the Parishioners (upon a general warning given in the Church) assembled, may make such Taxations by Law. See *Coke 5, 6, 7. Fi. 49.*

The like may be done by the Churchwarden and the greater part of the Parishioners, for Church charges.

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