

And if the greater part of the Parishioners will not meet upon such warning given, it seems the Officers, and such of the Parishioners as will meet, may make such Taxations.

Note, That such Taxations being made for a Commonwealth, as for the making or amending of a Bridge, Highway, Causey, Sea-bank or the like, they shall bind all persons (although they assent not) 44 E.3. 18, 19. *Br.Customs* 6. Co. 5.63. *Fi.*49.

And so of Taxations made to repair the Church, or for other common Town charges (as it seemeth) where such Taxations are made by the greater part of the Parishioners, as aforesaid. See Co. 5. 36, § 67. § 21 H.7. fol.20.b. § 8 E.1. *Fitz.Ass.*413.

Also when Assessments are made for the Reparations of Bridges, Highways, Sea banks, Causeys, and the like, it seemeth that the sum assessed upon particular Men (or Towns) ought to be competent and reasonable; having regard to the benefit which the parties assessed or charged shall or may have and enjoy by reason of the said Assessment, and so reasonable as that the party shall or may have more benefit than charge thereby; and then such Assessments cannot be reputed burthensom or a charge to the Subject, when he shall or may reap benefit thereby. See 13 H. 4. fol. 14. § Co.5.63. §. 5.
Scwers.

If a Township be amerced, and the Neighbours do (by assent) assess a certain sum upon every Inhabitant, and do agree that J. S. shall gather it up; and that if it be not paid such a day, that J. S. shall distrain for the same; in such a case a Distress taken by J. S. (for such rates behind) is good, *Br.Cust.6.Doct.* § *Stud.*74.b.

And Issues estreated upon the Parish, may by Order of Sessions be equally rated upon the Inhabitants and levied accordingly, Ord. 16. May 8. Car. lib. *Seff.Pac.Mid.Consimil.* Ord. for the Inhabitants of Fulham, 9 Apr. 11 Car. *Inhabitants of Eling.* Ord.2.Dec.9 Car.

C H A P. XCVII. V. 54.

Subsidy.

AN Act of Parliament 22 & 23 Car. 2. was made to lay certain Impositions on Law, from the first of May, 1671. for Nine years, which as they concern Justices of Peace, Clerks of the Peace or Sessions, are as followeth: §. 1.
Tax in
Law.

For any Conveyance, Surrender, Release or Deed inrolled, 5 s.

For every Recognizance inrolled or entred of Record, 7 s. 6 d.

This was some time paid, but is since forborn to be demanded.

The Clerk of the Peace is to receive the Duty.

The Clerk of the Peace shall make a true Entry thereof in a Book, and make account upon Oath when required, and make payment the first days of Michaelmas Term, Easter and Hillary Terms, to such as the King shall appoint under the Great Seal to receive the same; and if he neglect or refuse to receive or pay the Duty for the first Offence, he shall lose ten times the Money, to be recovered by Action; and for the second offence lose his Office.

If any person that ought to be set to the Subsidy do by his craft or covin escape the Taxation, and it be proved before two Justices of Peace of that County, then shall he be charged at the double value of so much as he ought have been taxed at, and shall further be punished at the discretions of the said Justices. See 7 § 21 *Jac.* and divers former Acts of Subsidies.