

‘stres and Sale, rendering the overplus after the duty and necessary charges of levying deducted. 14 Car. 2. c. 10.

‘The Collectors shall within twenty days after it is due, pay it to the High Constables of the Hundred, taking an Acquittance without paying any thing for it, and deducting two pence in the pound, and shall deliver in writing the names from whom they have received it, and the names of such as have not paid it, where no Distres can be had. 14 Car. 2. c. 10. §. 4. Payment.

‘The High Constables shall within ten days after Receipt of it, pay it to the Sheriff, and deliver him the returns, deducting a penny in the pound for their pains. 14 Car. 2. c. 10. Fees.

‘The Sheriff shall within thirty days pay it into the Exchequer, with the return, deducting four pence out of twenty shillings, viz. Three pence for himself, and one penny for the Clerk of the Peace. 14 Car. 2. c. 10.

‘The Sheriffs of London and Middlesex, for so much as is within the Weekly Bills, and the Sheriff of Surrey for Southwark, are appointed Collectors; and so are Sheriff of all Towns, being Counties of themselves; and the Constables, &c. are to deliver to them Duplicates, and they to Inroll them at Sessions. 14 Car. 2. c. 10. §. 5. London.

‘Where any increase and decrease of Hearths or Stoves is, an Accompt shall be taken, returned, Inrolled, as before is directed, and a Duplicate sent into the Exchequer; and where any decrease is, the party to be thereby discharged without further pleading. §. 6. Increase.

‘No person shall be presented for his duty, unless Suit be brought within two years, and brought to Judgment within four years, and levied within five years. 14 Car. 2. c. 10. §. 7. Prosecution.

‘No person, who by reason of poverty, is exempted from payment to Church and Poor, shall be charged with these duties. See Sect. 18. §. 8. Poor.

‘If the Church-Wardens and Overseers, with the Minister (Quorum unus, the Minister) shall under their hands, certify a House to be under Twenty shillings per annum. And that the party useth not other Lands above Twenty shillings per annum; nor hath Lands or Goods to Ten pounds value, upon such Certificate made to the two next Justices of Peace, and allowed; the party shall be discharged. 14 Car. 2. c. 10. Exemption.

‘The Act not to extend to a Blowing-house, or Stamp, Furance, Kiln, or private Oven; nor an Hospital or Alms house, the Revenue whereof exceeds not One hundred pounds per annum. 14 Car. 2. c. 10. §. 9. Exception.

‘The Occupier, or Tenant, his Executors or Administrators to be charged, and not the Landlord. *Ibidem.* Charges.

‘By the Statute of 15 Car. 2. cap. 13. a new Survey is appointed after Michaelmas following, and several Penalties inflicted upon Housholders and Officers, for their neglect or concealment. §. 10. Survey.

‘He that is Officer at the time of the duty growing due, may collect, distrain for, and receive the same, notwithstanding he be afterwards changed or moved. 15 Car. 2. c. 13. §. 11. Collection.

‘If any person, who by that or the former Act, ought to collect, distrain for, or receive the duty, shall refuse or neglect to do his duty, for every week he shall so neglect or refuse, he shall forfeit Twenty shillings. Neglect.

‘Where the Officers may enter the House or Distrain, he may call to his assistance two sufficient Inhabitants, who are required to assist him. 15 Car. 2. c. 13. Assistance.

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