

‘If any person shall fraudulently stop up; deface, cover, or conceal ^{Fraud.} any Hearth or Stove chargeable, and the same be proved by confession of the party, or upon Oath, before one Justice of Peace or chief Magistrate, or by their view; he shall forfeit the double of the duty to be levied as aforesaid, 16 Car. 2. c. 3.

‘If any shall let the Lands, Gardens, Orchards, or Out houses, formerly belonging to a Dwelling-house or Cottage, apart from the same, or shall divide any House into several Dwellings, or Let the same to any such persons, who by reason of poverty may pretend to be exempted. Then such persons shall pay the Duty as they ought to have done before that time. 16 Car. 2. c. 3.

‘No person inhabiting in a House (not being an Alms house, ex- ^{§. 18.} ^{Exemptive.} empted by the former Act) in any City, Borough, Corporation, Market, Town or Parish, which hath or shall have more than two Chimneys, Fire-hearths, or Stoves, shall be exempted, 16 Car. 2. cap. 9. before ^{Secl. 6.}

‘If any Question arise, touching the levying of any Money by virtue of that Act, the same shall be heard and finally determined, by one or ^{§. 19.} ^{Discus.} more Justices of Peace next adjoining, or Chief Magistrate of the place, respectively upon complaint. 16 Car. 2. c. 3.

‘Many Questions have arisen upon these Acts; as,

‘1. Whether in case of new built Houses, or other Houses, not formerly ^{§. 20.} ^{Quærit.} surveyed and returned, the Duty may be required and levied before any Survey and Return made.

‘2. Whether Houses new built, standing empty, and untenanted, ought to answer the Duty.

‘3. Whether the King for this Duty, may Distrain upon any other Estate of the party that is his Debtor, as he may do at Common Law.

‘4. Whether the Duty ought to be paid for Smiths Forges.

‘These and divers other *Quæries* touching the Execution of these Acts, have arisen; and there being special Verdicts found in Actions now depending in His Majesties Courts, wherein the Cases are made for their Resolution, we may hope for a speedy Decision of them.

‘One thing since the Statute of 16 Car. 2. c. 3. concerns Justices of Peace to see to, That such persons as come to receive the Duties, bring with them sufficient Authorities and Deputations for the same; for otherwise the Country may be gulled of their Money, and may pay, and yet not be discharged against the King.

C H A P. L. V. 26.

High-ways.

‘*M*axima prisca temporibus Senatus diligentia fuit faciendis sarcien- ^{§. 3.} *disque viis tam intra quam extra urbem*, saith Rosinus, *Antiq. Rom.* l. 7. p. 300. And the care of them was first committed to the Censors; but they having other employment, they chose others whom they called *Quatuor viros viarum curandarum*; but the number of their Ways increasing, particular Ways had particular Citizens appointed, who were called *Curatores viarum*, which *Cæsar Augustus* made an ordinary Office. See *Eundem*, p. 301. to which our Surveyors now exactly answer.