

C H A P.
V.

- N^o 9. A Land Tax on all Free-hold Estates, including his Lordship's Manors, &c. per 100 Acres — — — — — One Shilling, } per Annum,
 N^o 10. ————If belonging to Papists, per 100 Acres — — — — — Two Shillings, }
 N^o 11. For every Appeal prayed, or Writ of Error, *Habeas Corpus*, or *Certiorari*, issued out, 2s. 6d.
 N^o 12. For every Writ of Entry *sur Disseisin en le Post*, sued out, 5s.
 N^o 13. For every Original Writ issuing out of the Court of Chancery, except Writs of Entry, 1s.
 N^o 14. For *Subpœna* issued out of Chancery, 1s.
 N^o 15. For every *Capias ad respondendum*, in Civil Actions, issuing out of the Provincial Court, 1s.
 N^o 16. For the same, issuing out of the County Court, 6d.
 N^o 17. For every Citation, issuing out of the Prerogative Court, 1s.
 N^o 18. For every Indenture, Conveyance, Lease or Deed-Poll, Recorded in the Provincial or County Courts, 1s.
 N^o 19. For every Charter-Party, Bond, Bill, or other obligatory Instrument under Seal of the Party, and Stamped with the County Seal, (without which all such Instruments were declared Void,) 6d.
 N^o 20. An additional Duty on every Negro Imported, over and above all former Duties, 20s.
 N^o 21. A Duty on all Pitch or Turpentine Imported, per Barrel, 1s. 6d.
 N^o 22. ——— on all Tar Imported, per Barrel, 1s.

The Sheriffs to collect the Excise on Liquors (N^o 1, to 4,) and to have a Commission of 10 per Cent; and the Tax on Batchelors, (N^o 5 and 6,) at 5 per Cent Commission; also the Tax on Billiard Tables, (N^o 7,) at 2½ per Cent Commission.

The Tax on Horses (N^o 8,) to be collected by the several County Clerks, if brought in by Land: But if brought in by Water, then to be paid to the Naval Officer of the District: Commission 2½ per Cent.

The Receivers of his Lordship's Quit-Rents to collect the Land Tax, (N^o 9 and 10,) at a Commission of 10 per Cent. And the Keeper of the Rent-Roll to be allowed 2½ per Cent, on the net Balances, for examining and passing their Accounts.

The Clerks of the several Offices to receive the Duties on Writs, &c. (N^o 11, to 19,) and to be allowed 2½ per Cent.

The Naval Officers to receive the Duties on Negroes, Pitch, &c. (N^o 20, to 22,) at a Commission of 2½ per Cent.

The several Duties imposed by the Act of 1754, *ch. 9*, (except the Duty on Servants imported for Seven Years and upwards, and except the Duty on *Madeira Wine*) with all the Clauses relative thereto; and also the several Parts of the Acts of Assembly, (*viz.* 1746, *ch. 1*, and *ch. 10*.) therein mentioned, were continued in full Force, from and after the several Purposes in the said Acts mentioned, are fully answered, until the aforesaid Sum of 40000 *l.* should be thereby, and by the Ways and Means in this Act directed, repaid into the Loan Office, and to the End of the next Session of Assembly; but 2 *d.* per Gallon, Part of the 6 *d.* per Gallon on all Wines imported, (N^o 2,) to be applied to the Uses of the Act of 1754, *ch. 9*, till the 6000 *l.* therein mentioned, should be repaid; and then the whole 6 *d.* per Gallon to be applied to the Uses of this Act.

In case more Money should be raised, during the Continuance of this Act, than 40000 *l.* &c. then the Overplus to be applied towards the Discharge of the Public Expences of this Province, as the General Assembly should direct.

But to provide against any Deficiency, certain Commissioners were appointed, to meet at the Loan Office on the First Monday in *August* 1760, and inspect the State of the Funds, and make an Estimate of what the several Taxes laid in this Act, &c. would amount to in Five Years, allowing the 5th Year's Collection to be equal to the averaged Rate of the 4 preceding Years. And if it should thereby appear that the 40000 *l.* would not be replaced, &c. by the Ways and Means in this Act, &c. by the 20th *June* 1761, then the said Commissioners were to ascertain what Rate by Way of additional Land Tax would be sufficient to make good the Deficiency, adding thereto 500 *l.* and make out Certificates thereof to the several Collectors of the Land Tax, to be by them collected, &c. in the same Manner as herein before imposed.

This Act to continue in Force for 5 Years, and to the End of the next succeeding Session, and no longer, except with Regard to such Bills of Credit, struck by virtue thereof, as must unavoidably remain in Circulation after destroying the Bills paid into the Office as herein directed: Which Bills are declared to remain Current, and to be discharged in Sterling Bills in the same Manner as the Currency struck under the Act of 1733, *ch. 6*. It was farther continued by 1760, *ch. 9*, (in order to ease the Land-holders from the great and unequal Burthen which must necessarily have been laid on them by the additional Land Tax) until the 20th *June* 1763, and to the End of the next Session, when it expired, *viz.* on the 26th *November* 1763. But the Powers of the Officers to collect Arrears of the said Taxes were continued till the 29th *September* 1764, by the Act of 1763, *ch. 29*.