

48 VALUATION OF REAL AND PERSONAL PROPERTY.

1. FROM and after the passage of this act, the estates of tenant in dower, tenant by the courtesy, or tenant for life, shall hereafter be assessed in the same manner, and by the same rules, that the estates of tenants in fee simple are subject to by the laws of this state: 1798, c. 96, § 2.

2. The reversioner or remainder man of a tenancy for life, by the courtesy, or in dower, shall be exonerated from the payments of any tax which by the laws of this state may be levied on the estates of tenant for life, tenant by the courtesy, or tenant in dowers; *Ibid.* § 3.

VESTRIES.

1. VESTRIES shall be chosen for each parish within this state in the following manner: Every free white male citizen of this state above 21 years of age, resident in the parish where he offers to vote six months next preceding the day of election, who shall have been entered on the books of said parish one month at least preceding the day of election as a member of the protestant episcopal church, and who shall also contribute to the charges of the said parish in which he offers to vote such sum as a majority of the vestry in each parish shall annually, within ten days after their election, in writing, make known and declare, not exceeding two dollars, shall have a right of suffrage in the election of vestrymen for such parish; and all persons so qualified shall, on the next ensuing Easter Monday, assemble in the respective parishes, at their parish church, or if there shall be two or more protestant episcopal churches in any parish, at the church first built therein, or if there be in any parish no such church, then at such other place as the rector of the parish, or if there be no rector, as any three or more vestrymen, may have publicly notified to the parishioners, and the said persons, so qualified to vote, when assembled, or such of them as may assemble in each parish, shall proceed, by a majority of votes, to elect, by ballot, eight vestrymen from among the persons qualified to vote, who, with the rector of the parish for the time being, shall be deemed and considered the vestry of the said parish for the ensuing year, and the rector of the parish shall always be one of the vestry: 1798, c. 24, § 2.

2. The register of the parish shall, and it is hereby declared to be his duty, to enrol any person of the protestant episcopal church who shall apply for the purpose, on the books of the parish, under the penalty of eight dollars, and he shall be authorised to demand and receive the sum of six cents for each and every such enrolment. *Ibid.* § 3.

3. On refusal to serve, resignation, death, or removal from the parish with a view to reside elsewhere, or on legal discharge from serving, or any other qualification of any person chosen a vestryman, the rector, (if any,) or if no rector, any two of the vestry, or of those persons who last possessed the powers of vestrymen, shall, with all convenient speed, appoint a general meeting of the parishioners entitled to suffrage as aforesaid, at the parish church or elsewhere, as herein before mentioned; and at such meeting, such of them as shall assemble shall proceed, by a majority of votes, to fill up such vacancy or vacancies from among the persons qualified to vote, as herein before provided; and on every Easter Monday for ever, after the first election as herein before directed, the parishioners entitled to suffrage shall assemble, as herein before prescribed, and they, or such of them as may assemble, shall, by a majority of votes, put out four of the eight vestrymen whom they please, and shall immediately thereafter elect, by ballot, four vestrymen from among the persons qualified to vote, including those whom they have voted out, all or any of whom they may re-elect; and such persons so chosen, with the remaining vestrymen and the rector, shall be the vestry for the ensuing year. *Ibid.* § 4.

4. The vestrymen of each parish, or a majority of those who shall attend, shall judge of the election of vestrymen, and of the qualification of voters, and of the qualification of the parishioners proposed to be elected as vestrymen. *Ibid.* § 5.

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