

Acts of Assembly passed in May, 1756.

directed, to the Commissioners or Trustees aforesaid, he shall forfeit and pay, for every such Refusal, Delay, or Neglect, the Sum of Five Pounds Current Money; to be recovered by Action of Debt, Bill, Plaint, or Information, wherein no Essoin, Protection, or Wager of Law, nor more than one Imparlance, shall be allowed; one half thereof to the Informer, or him or them that will sue for the same to Effect; the other half to be paid to the Commissioners or Trustees aforesaid, and to be by them applied as herein after directed.

Minors Lands.

LXXX. *AND be it further Enacted*, That every Guardian or other Person or Persons, who shall hold Lands in Behalf of or possess Lands belonging to a Minor, shall pay the Tax aforesaid thereon at the Days of Payment aforesaid, or in Default be treated, or his Goods and Chattels seized and disposed of, as before herein directed, in Case he, she, or they, had held or possessed such Lands in his, her, or their own Right as aforesaid, which Tax so paid, such Guardian shall deduct out of the annual Value of such Orphan's Estate.

Lands deserted,
not to be tax'd.

LXXXI. *PROVIDED always*, That nothing herein contained shall be construed to extend to those unhappy People, who already have been or hereafter shall be obliged to desert their Settlements in *Frederick* County, through Fear of the *French* or their *Indian* Allies; but that they shall stand excused from Payment of the Land-Tax aforesaid of the Lands so deserted, during the Time of such Desertion.

Receivers of the
Land-Tax, to
give Security.

Condition of
their Bond.

LXXXII. *AND be it further Enacted*, That the several and respective Receivers or Collectors of the Land-Taxes aforesaid, before he or they proceed to the Execution of his Trust, under this Act, shall enter into Bond, with good and sufficient Securities, in the Sum of Two Hundred Pounds Current Money, to the Right Honourable the Lord Proprietary, before one Provincial Justice, or two Justices of the County Court, with Honours to the same Bonds as follows: "The Condition of the above Obligation is such, That if the above bounden
" or Collector of the Land-Tax in
" the several Duties required of him to be performed by the Act of Assembly of this Province, entitled,
" *An Act for granting a Supply of Forty Thousand Pounds for his Majesty's Service, and striking Thirty-four
" Thousand and Fifteen Pounds Six Shillings thereof, in Bills of Credit, and raising a Fund for sinking the same,*
" and do well and faithfully pay to the Commissioners of the Loan-Office, for the Time being, the several
" Sums of Money which he shall receive or be answerable for, in Virtue of the same Act, at such Times as
" by the said Act is directed, according to the true Intent and Meaning thereof, then the above Obligation
" to be void, and of no Effect; otherwise to remain in full Force and Virtue:" Which Bond, so entered into and taken by the said Justice or Justices, he or they shall immediately call before him or them the Witnesses to said Bond or Bonds, and cause a Probate thereof to be made before him or them, which he or they shall endorse on the Back of the said Bond or Bonds, and shall immediately transmit the said Bond or Bonds to the Clerk of the Provincial Court, who shall forthwith record the same in the Provincial Land Records; and after Entry thereof upon Record, the original Bond is to be immediately lodged with the Clerk of the Council, who is hereby required to take charge of the same; and an attested Copy of the said Bond and Probate from the said Provincial Records shall be as good Evidence in Law, to maintain an Action of Debt for the Breach of the Condition thereof, to all Intents and Purposes, as if the said Bond or Bonds were actually produced and proved in Court. And in Case the Sufficiency of such Securities shall at any Time afterward be disapproved by the Justices of the Provincial Court, in Court sitting, the said Receivers or Collectors shall be obliged to enter into new Bond in Manner and Form aforesaid, with such Sureties as the said Provincial Court shall approve; and all and every of which said Bonds shall be put in Suit by the Order of the Commissioners of the Loan-Office, for the Time being, as often as any Breach shall be made thereof.

Manor Lands
not exempted.

LXXXIII. *AND be it further Enacted*, That no Manors or Lands, laid out for, or which are or shall be hereafter leased out by the Right Honourable the Lord Proprietary of this Province, shall be exempted from the said Tax, but that they and every of them shall be liable to the Payment of the said Tax, and all and every of the respective Tenants who shall hold by Lease, or Demise, any Part or Parcel of the said Manors, or leased Lands, shall and are hereby authorized and obliged to pay, by even and equal Portions, on Michaelmas and Lady-Day aforesaid, the Sum of Twelve Pence, to the Receiver or Collector of the respective County where such Manors or leased Lands lay, for every Hundred Acres, and so in Proportion, for any greater or less Quantity of Land that shall be leased or demised to the said Tenants; and in Default of Payment of the said Tax on the Days aforesaid, the said Receiver or Collector is hereby empowered and required to make and levy the same, in Manner herein before directed, for Recovery of the Land-Tax before imposed; and all and every such Tenants shall, and may, by Authority of this Act, retain out of the annual Rent reserved on such Lease or Demise, such Sums of Money, so paid by such Tenants, as such Tax shall amount to, and his Lordship's Agent, or Receiver-General, or all and every Person or Persons who are, or shall be, any Way empowered to receive or collect the said Rents, or annual Payments, reserved on such leased or demised Lands, for the Use of the Lord Proprietary, are hereby required to allow the said Tax, so paid by each respective Tenant, to be deducted out of such Sum or Sums of Money, as shall be due and payable by each respective Tenant, for such Rents, or annual Payments, reserved or chargeable by such Lease or Demise.

Receivers to apply
to the Agent
for Account of
the Manors.

LXXXIV. *AND be it further Enacted*, That the several Receivers or Collectors of the Land-Tax aforesaid, empowered by this Act to collect the Tax aforesaid, shall, and they, and every of them, are hereby required and directed to apply to his Lordship's Agent, or Receiver-General, for the Time being, for an Account of the whole Quantity of Acres of all Manors laid out, and Lands leased out for his Lordship's own private Use, and what Parts thereof are leased out, and to whom. And the said Receivers or Collectors shall, and they are hereby directed, after having received from all and every the Tenants of the said Manors, and leased Lands, their several and respective Parts of the said Tax, to make out and lay before the said Agent, or Receiver-General, a full and exact Account of all such Sums of Money, and by whom paid, as he shall have received from the said Tenants, in Virtue of this Act arising due on the said Lands, charging in the said Account, the whole Amount of the said Tax arising due on the whole Quantity of