

C H A P.  
XXI.Land lying in  
several Hun-  
dreds to be  
valued where  
the Owner  
resides, &c.

XIX. And be it enacted, That where any Tract or Parcel of Land lies in several Hundreds, and the Owner thereof lives thereon, the same shall be valued and assessed by the Assessor of that Hundred in which the Owner thereof resides; and if no Owner lives thereon, the same shall be valued and assessed by the Assessor in whose Hundred the same shall be mentioned by the Receiver in his List to be returned to the Commissioners as aforesaid.

XX. And, For the better Discovery of personal Property, intended by this Act to be charged,

Householders  
to give an  
Account of  
Persons lodg-  
ing in their  
Houses, &c.

XXI. Be it enacted, That every Householder in this State shall, upon Demand of any Assessor of his Hundred, give an Account of the Names and Qualities of such Persons as shall sojourn or lodge in their respective Houses, under the Penalty of ten Pounds current Money. And if any Person that ought to be taxed by Virtue of this Act, for or in Respect of his personal Property, shall, by removing his Effects from the County where assessed, or by any other Fraud or Covin, escape, and not be taxed, and the same be proved before any one of the Commissioners, or any Justice of the Peace for the County where such Person resides, at any Time within six Months next ensuing after such Tax made, every such Person shall be charged, upon Proof thereof, at the double Value of so much as he should or ought to have been taxed by this Act.

Guardians,  
&c. may pay  
for Infants.

XXII. And be it enacted, Where any Person, whose Property is chargeable with the Pound Rate by this Act imposed, shall be under the Age of twenty-one Years, if the Parent, Guardian, or Tutor, of such Infant, shall make Payment, the same shall be allowed to him in his Account against such Infant.

Executors,  
&c. paying  
the Pound  
Rate, Receipt  
of the Asses-  
sor for a suffi-  
cient Dis-  
charge.

XXIII. And be it enacted, That if any Executor or Administrator shall have any personal Estate of the deceased in their Hands, they may inform the Assessor of the Amount thereof, and on Payment of the Pound Rate, the Receipt of the Assessor shall be sufficient Evidence to discharge such Executor or Administrator for the Sum by him paid for the Rate assessed on the Effects of the deceased.

Land charged  
with Rent,  
the Possessor  
to pay, &c.

XXIV. And be it enacted, That where any Land stands charged with the Payment of Rent or any other annual Charge, it shall be lawful for the Lessee or Possessor thereof to pay, and to deduct and retain the Pound Rate assessed on such Land, and the Collector's Receipt shall be a sufficient Discharge for so much of the Rent or Payment against the Person entitled to such Rent or Payment.

Commission-  
ers to meet  
the first Day  
of August  
Court to hear  
Complaints,  
&c.

XXV. And be it enacted, That the said Commissioners shall, on the first Day of the Court to be held for their County in the Month of August next, and at the same Time annually during the Continuance of this Act, meet at the usual Place of holding their respective County Courts, to hear and determine the Complaints of such Persons as may think themselves grieved by their Property being over rated by the Assessor, and shall sit from Day to Day (Sundays excepted) for the Space of six Days next following, and as often afterwards as may be necessary, for hearing and determining all Appeals that may be made