

C. H. A. P.
XX.Persons neg-
lecting to take
the oath to
pay treble
taxes, &c.

XI. And be it enacted, That every person, required by this act to take the oath or affirmation aforesaid, and whose name or mark shall not appear on one of the magistrates books aforesaid, in manner and form prescribed as aforesaid, shall, for and during the life of such person, in all public and county assessments, pay a tax treble the tax which by such public or county assessments shall be imposed upon every hundred pounds worth of real or personal property within this state, and so pro rata; which said tax shall be paid, collected and levied as the said public and county taxes are respectively paid, collected and levied.

How the
worth of such
person is to be
ascertained.

XII. And be it enacted, That the worth in real and personal property, of every such person chargeable as aforesaid with the said treble tax, shall be deemed and taken for and during the continuance of the said treble tax, of such amount as shall be ascertained on the final assessment and valuation of all property within this state, which shall be made on or before the first day of March next.

Proviso.

XIII. Provided nevertheless, If such worth shall, on any future public assessment, be augmented, the treble tax shall be rated on that worth so augmented.

Treble tax to
be imposed as
a charge, &c.

XIV. And be it enacted, That the said treble tax, rateable according to the amount of such worth as aforesaid, shall be and is hereby imposed as a charge and burthen on all such real and personal estate of such person, chargeable with the said treble tax, as such person was possessed of at the time of the valuation of his property by the assessors, under the act, entitled, An act to assess and impose an equal tax on all property within this state.

Proviso.

XV. Provided nevertheless, and be it enacted, That no such property shall be chargeable with the said treble tax which has been *bona fide* disposed of after such valuation aforesaid, and before the making of this act, and that no such property *bona fide* disposed of, after the making of this act, shall be subject to a distress for the said treble tax, before default of payment of the said tax by the person chargeable with the same, or default of property in his possession, whereby the said tax may be levied.

XVI. And, Whereas persons chargeable with the said treble tax may have property in different counties in this state: And whereas it is necessary that the commissioners should be informed of all persons so chargeable:

Governor and
council to
cause a list to
be made, &c.

XVII. Be it enacted, That the governor and the council shall annually, before the first day of May, cause a list to be made out of all free male persons, of the age of eighteen years, whose names or marks, by comparing the constables lists aforesaid with the magistrates books aforesaid, shall not appear in any of the magistrates books aforesaid, and of all persons any otherwise ascertained to be chargeable with the said treble tax; and the said list shall annually, before the first day of May, cause to be delivered to the commissioners of every county in this state, who shall, on receipt thereof, communicate the same to the collectors respectively; and the said collectors are hereby respectively enjoined to levy and collect the said treble tax, on, of, and from, all such persons, according