

after such tax made, every such person shall be charged, upon proof thereof, at the double value of so much as he or she should or ought to have been taxed by this act. C H A P. VII.

XXI. 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 him in his account against such infant. Guardians, &c. may pay for infants.

XXII. 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 collector 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. Executors, &c. paying the pound rate, receipt of the collector a sufficient discharge.

XXIII. And be it enacted, That all lands under lease, the property of any person residing in this state, shall be assessed to the lessor, and 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. Lands under lease to be assessed to the lessor, &c.

XXIV. 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, 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, for the space of two days next following, and as often afterwards as may be necessary, for hearing and determining all appeals that may be made to them. And if the said commissioners shall not meet and sit as aforesaid, every commissioner failing therein shall forfeit and pay the sum of two hundred pounds current money, unless prevented by sickness or other unavoidable accident. And if any person, whose property shall be assessed and rated in virtue of this act, shall apprehend himself thereby injured or grieved, and shall thereof complain to the said commissioners, the said commissioners shall and may, at the time of their sitting to hear appeals as aforesaid, particularly examine any person or persons (other than the party complaining) upon his or their oath, touching the value of such real or personal property (except in the case of ready money or plate, in which cases the party's own oath shall be admitted) and upon due examination or knowledge thereof, abate, encrease, or enlarge the said assessment and rate, and a copy of the same, so abated, encreased, or enlarged, shall forthwith deliver, or cause to be delivered, to the collector of their respective counties, who shall collect and levy the same as herein directed. Commissioners to meet the first day of August court to hear complaints, &c.

XXV. And be it enacted, That the said commissioners shall deliver to the sheriffs of their respective counties, who are hereby appointed collectors of the assessment and pound rate aforesaid, a fair copy of the certificates of assessment delivered to them by the assessors, on or before Commissioners to deliver to sheriffs certificates of assessment, &c.