

C H A P.
VII.

proof thereof, at the double value of so much as he or she should or ought to have been taxed by this act.

Guardians,
&c. may pay
for infants.

XXV. 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.

Executors, &c.
paying the
pound rate,
receipt of the
collector a suf-
ficient dis-
charge.

XXVI. 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.

Lands under
lease to be as-
sessed to the
lessor, &c.

XXVII. And be it enacted, That all lands under lease, the property of any person residing in this state, or without the same, shall be assessed to the lessor, proper allowance being made by the assessor for leases for life or lives, or for term of years, outstanding.

How the in-
terests of te-
nants for life,
&c. are to be
assessed.

XXVIII. And be it enacted, That the interest of tenant for life or lives, or of lessees for term of years, shall be assessed by the several assessors according to the several respective interests of the tenants, due regard being had to all circumstances, and to the value of lands above herein ascertained. And where any land stands charged with the payment of rent, or any other annual charge, it shall and may 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.

Where col-
lector can find
no effects, &c.
commissioners
to cause lands,
&c. to be sold.

XXIX. And be it enacted, That in all cases where the sheriff or collector can find no effects on the land belonging to the party who ought to pay the assessment, sufficient to pay the same, if distressed, and the assessment cannot be otherwise recovered, by reason of non-residence or otherwise, it shall and may be lawful for the commissioners of the tax in the county where such lands lie, or the major part of them, after thirty days public notice thereof being given, to cause so much of the said lands, or of the timber thereon, to be sold at public vendue, as may be necessary to pay the assessment.

Assessors to
make a dis-
tinct assess-
ment of the
interest of te-
nants in
dower, &c.

XXX. And be it enacted, That the assessors in the several districts shall, and they are hereby required to make a distinct assessment of the interest or estate of tenant in dower, or by jointure on marriage, or by devise for life or during widowhood, and shall also assess the reversion or remainder to the heir at law, or other person entitled thereto, and the same assessments shall be made upon the same scale of proportion as is herein fixed for lands in other cases, according to the several and respective interests of the tenants and the person or persons entitled to the reversion or remainder in fee.

Commission-
ers to meet on
the first day of

XXXI. 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,