

ment and rate made by the assessor of such hundred of all the property therein, and the names of the persons whose property shall be assessed in such hundred, and on application shall, without any fee or reward, give in writing a copy of such assessment and rate; and if it shall appear to any collector, that any person shall reside in any other hundred of his county than that in which his property shall be assessed and rated, it is hereby declared to be the duty of such collector to enter such assessment and rate under the hundred where such person shall reside, and to give notice to such person so assessed, by attending either in person or by deputy, in the hundred as aforesaid in which such person shall reside; and if it shall appear to any collector, that any person, whose property shall be assessed and rated in his county, shall not reside therein, it is hereby declared to be the duty of such collector to make diligent enquiry where such person shall live, and he shall, if known, transmit to the collector of the county where such person shall reside, a copy of the assessment and rate made on the property of such person in his county, and such collector, on receipt thereof, shall enter the same under the hundred where such person shall reside, and shall attend in such hundred therewith, and give notice thereof as aforesaid, and, if required, a copy thereof as aforesaid.

XLV. And be it enacted, That all and every person or persons within this state, being indebted, at the time he, she, or they, shall be assessed as aforesaid, by judgment, mortgage, bond, bill, or by any other ways and means on which an annual interest shall accrue and become due to the creditor, in any sums of money, tobacco, or other commodity, their heirs, executors, or administrators, shall, for the better enabling him, her, or them, to pay and bear the rate and assessment herein before imposed upon him, her, or them, be allowed by virtue of this act, after the rate of twenty-five shillings for every hundred pounds of the principal money, tobacco, or other commodity, which he, she, or they, shall be so indebted, at the time he, she, or they, shall be respectively so assessed, by his, her, or their, creditor or creditors, out of one year's interest so as aforesaid by him, her, or them, owing as aforesaid, and in the same proportion for a shorter time than one year; and may and are hereby enabled to deduct, retain, and discount the same, any agreement, bond, condition, provision, or other obligation, to the contrary notwithstanding; and all and every person or persons who are or shall be entitled to such interest, are hereby required to allow such deduction; and if any creditor shall refuse to allow and discount the same out of the interest due to him, and shall endeavour to compel payment without making such deduction, he shall, upon any suit brought to recover the same, be nonsuited, and forfeit the interest due on his debt.

Persons paying interest for debts to be allowed 25 s. for every 100 l. principal, &c.

XLVI. And be it enacted, That debts shall be excepted and not liable to any assessment or tax, otherwise than herein directed in the hands of the debtor.

Debts not liable to be taxed, &c.

XLVII. And be it enacted, That where any person shall think himself over rated by any assessor, he may offer to declare the real and actual value of his property on oath, which the assessor may if he pleases administer, and accept as sufficient evidence of the property of such person, and rate him accordingly.

Assessors may accept the oaths of persons who think themselves over rated, &c.