

CHAP.
XXXV.

respective houses, under the penalty of one hundred pounds current money; and if any person that ought to be taxed by virtue of this act, for or in respect of any personal property, shall, by removing his or her effects from the county where they ought to have been 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 or she should or ought to have been taxed by this act.

Guardians,
&c. may pay
for infants.

XXVII. And be it enacted, That where any person whose property is chargeable with the 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.

Receipt of
collector a
sufficient dis-
charge to exe-
cutors, &c.

XXVIII. 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 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.

XXIX. 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-
terest of te-
nant for lives
is to be assess-
ed, &c.

XXX. 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 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 no ef-
fects can be
found, lands,
&c. to be
sold.

XXXI. 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.

A distinct as-
sessment to be
made of the
interest of te-
nant in dower,
&c.

XXXII. 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
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