

C H A P.
XXV.

Guardians,
&c. may pay
for infants.

XXIII. 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 or guardian of such infant shall make payment, the same shall be allowed him in his account with such infant.

Executors,
&c. may pay
for deceased
persons es-
tates.

XXIV. And be it enacted, That if any executor or administrator shall have any personal estate of the deceased in his hands, chargeable with the rate imposed by this act, he may inform the assessor of the particulars 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.

How estates
in fee-simple
are to be
charged, &c.

XXV. And be it enacted, That all lands and tenements, held and enjoyed immediately by tenants in fee-simple, or fee-simple conditional or executory, or fee-tail, shall be wholly assessed to such tenants; and that where divers persons have particular estates or interests in the same lands or tenements, every such person shall be assessed in proportion to the value of his particular interest therein, so that the whole added together shall amount to the value of such lands or tenements as the same is directed to be valued by this act; and if the tenant or person holding a particular estate or interest shall pay what is assessed on the landlord, or reversioner, or remainder-man's interest, the person so paying may either deduct it out of the rent under which it is held, if the rent is sufficient for that purpose, or if no such deduction is made, or not sufficient rent is due out of which to deduct the same, he may then have his action against the lessor, reversioner, or remainder-man, or his heir or executor, for what he shall so pay, as for money laid out, expended, and paid for his use; but where a valuable and full rent is reserved, so that the interest of the tenant cannot be considered as valuable, it is the intention of this act, that the landlord shall be assessed on the whole value of the lands or tenements, and the tenant in such case paying the assessment may deduct, or have his action as aforesaid.

Where no ef-
fects can be
found, part
of the land,
&c. may be
sold.

XXVI. And be it enacted, That in all cases where the 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, after thirty days public notice, 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.

Commission-
ers to hear
complaints,
&c.

XXVII. And be it enacted, That the said commissioners shall, on the sixteenth day of March 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 valued 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 twenty pounds, unless prevented by sickness or other unavoidable accident; and if any person, whose property shall be valued in virtue of this act,