

nalty of twenty pounds current money; and if any person, who ought to be assessed by virtue of this act for any personal property, shall, by removing his or her effects from the county where they ought to have been valued, or by any other fraud or device, 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 one year next after his property ought to have been valued, every such person shall be charged in the county where he is found, upon proof thereof, double the value of the sum he ought to have been rated by this act, and the same shall be collected from such person by the collector of the county where he shall be found.

XXVI. And be it enacted, That all lands held or enjoyed immediately by tenants in fee simple; or fee simple conditional, or executory, or fee tail, shall be wholly valued to such tenants; and where divers persons have particular estates or interests in the same lands, a just computation thereof shall be made in proportion to the value of their particular interests therein, so that the whole added together shall amount to the value of such lands as the same are 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 estate of the landlord, reversioner, or remainder-man, the person so paying may either deduct the sum paid out of the rent, if sufficient, or, if not, he may have his action against the lessor, reversioner, or remainder-man, or his heir, executor, or administrator, for what he shall pay, as for money 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 pay on the whole value of the lands, and the tenant in such case paying the assessment may deduct or have his action as aforesaid.

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

XXVII. Provided, That the assessor shall not separate the interest of tenant by the courtesy, or tenant for life without impeachment of waste, who pays no rent, but such tenant shall be chargeable with the whole assessment.

Proviso.

XXVIII. And be it enacted, That in all cases where the collector can find no effects on the land belonging to the party chargeable with the assessment, sufficient to pay the same, if distressed, and the rate 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 auction, as may be necessary to pay the assessment.

Where no effects can be found, part of the land to be sold, &c.

XXIX. And be it enacted, That all tobaccos in the houses of the owners at the time of assessment shall be there valued, and all tobaccos in the several warehouses at the time of appraisement shall be valued by the several assessors in whose hundred such warehouses shall respectively be, and the assessment shall be notified to the several inspectors, who are hereby authorized and required to receive such assessment, before the tobaccos be delivered out, except only in case of tobaccos purchased for the use of this state, or the United States; or where it shall appear, by oath or affirmation of the party, or the testimony of some

How tobacco is to be valued, &c.