and other personal Estate to be delivered to the Assessor, and for Concealment thereof, as is by this Act inslicted on Persons for not making and keeping ready Lists of, or for concealing, their own personal Property.

LXIV. PROVIDE D nevertheless, and to prevent such Person or Persons so residing out of this Province from being doubly charged, It is hereby Enasted, That if it shall appear by an authentick Certificate, or Testimonial, from the proper Officer in the Colony or Government, where the Owner or Owners of such ready Money, or other personal Estate, so rated, or ass. sleed as aforesaid, shall reside, that the personal Estate of such Person or Persons, rated and charged as aforesaid, within this Province, had been for the same Year, rated and assessed for his Majesty's Scrvice, and the Defence of the Country, in the Colony, Island, or Plantation, where he, or they do, or shall reside, such Person or Persons, their Factor, Attorney, Agent, Storekeeper or Manager, on producing such Testimon al or Certificate to the Commissioners of the County where he, or they were so assessed, and sufficient Proof of the Payment of such Assessment, if the same is paid, shall have, and the said Commissioners are hereby directed and impowered to give him or them an Order to the Collector of the County, to repay him or

them, or to exempt him or them from Payment thereof, if not paid.

LXV. AND whereas also many Messuages, Manors, Lands and Tenements, Mines of Lead, Copper, Iron, and other Mines, Furnaces, Forges, and other Iron-works, Mills, Tolls, Annuities, and other yearly Profits and Hereditaments within this Province, do and may belong to Persons residing without the same, either as their sole Property, or in Company with others, and as it is also equitable and just, that towards the Desence and Security thereof, the same should be rated and assessed, equally with such Kind of Property belonging to Persons residing within the Province, Be it therefore Enasted, That all such Messuages, Manors, Lands, Tenements, and other the Premises shall be charged with Pound-rate, as herein before directed, in the same Manner as they might or ought to be charged by Virtue of this Act, in case the same were the Property of any Person within this Province, and all and every the Factors, Attornies, Agents or Managers of all and every such Person or Persons, having or holding any Mcssuages, Manors, Lands, Tenements, or other the Premises as aforesaid, shall be assessed and charged for all and every such Messuages, Manors, Lands, Tenements, and other the Premises, as shall be committed to their Care and Management, in the same Manner and Proportion, and shall in all Respects be liable and pay the said Rates and Assessments, as if the said Messuages, Manors, Lands, Tenements, and other the Premises, were the entire Property of such Factor, Attorney, Agent or Manager.