

the yearly Value of all and every the Messuages, Manors, Lands and Tenements, Mines of Lead, Copper and Iron, and other Mines, Furnaces, Forges and other Iron-Works, Tolls and Hereditaments, of what Nature or Kind they be, situate, lying and being in the said District or Division with which they are charged as aforesaid, and every of them, as the same are valued at, to be settled after the Rate of One Shilling for every Twenty Shillings that the Fee-Simple of the said Messuages, Manors, Lands, Tenements and other the Premises, would sell for in ready Money, at the Time of taking the said Assessment, and the Sum of Money thereon assessed; and also the Value of what all and every Person or Persons, dwelling and residing in the said District or Division with which they are charged, practising Law or Physic, or Trading, Merchandizing, or using Commerce as aforesaid, within this Province, and every of them, do make and receive in One Year, at the Time of taking the said Assessment, and the Sum of Money thereon assessed.

LXIX. *And be it further Enacted*, That every single Man, whose Personal Estate is not valued at One Hundred Pounds, shall be assessed the Sum of Five Shillings in Bills of Credit, in Lieu of all Assessments to be made on his said Personal Estate in Virtue of this Act. *Provided always, and it is hereby Enacted*, That the said Assessors shall not assess any Man that has Two or more Children, whose Real and Personal Estate, at the Time of taking the said Assessment, shall not be worth Fifty Pounds, or any Man having less than Two Children, whose Real and Personal Estate at the Time of taking the said Assessment, shall not be worth Forty Pounds, or any single Man, who, at the Time of their Assessment, is under the Age of Twenty-one Years, or hath not been out of his Servitude or Apprenticeship Six Months, whose Real and Personal Estate shall not be worth Twenty Pounds at the Time of taking the said Assessment, or any Person receiving a charitable Bounty or Allowance in the Public or any County Levy in this Province.

LXX. *And be it further Enacted*, That if any Assessor, elected or appointed by Virtue of this Act, shall make Default at the Time appointed for his Appearance, or on his Appearance shall refuse to serve, not having a lawful Excuse, to be proved by the Oath of One credible Witness, or shall neglect to return Certificates of his said Assessment to the Commissioners aforesaid, at the Time and Place prefixed, shall, for every such Neglect, Refusal or Default, forfeit the Sum of Twenty Pounds Current Money, to be recovered and applied as herein after directed. And the said

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