

tice, or by any Wages, Rewards, Fees, Profits, Commissions, or Advantages whatsoever, to him or them accruing, for or by Reason or Occasion of their several Professions, Clerkships, Employments, or Factorage, for one Year; to be assessed, levied, and collected, in such Manner as hereafter is mentioned.

XLVI. AND whereas great Part of the Lands in this Province is uncultivated, by Reason whereof the same is of no present annual Value to the Owners and Proprietors thereof, tho' the Fee-Simple of the same would sell for very considerable Sums of Money, and such Lands are therefore intended by this Act to be charged with a Pound-Rate, in the same Manner that cultivated and improved Lands are :

XLVII. BE it therefore Enacted and Declared by the Authority aforesaid, That all and every the Messuages, Manors, Lands, and Tenements, and also all Mines of Lead, Copper, Iron, and other Mines, Furnaces, Forges, and other Iron-Works, Tolls, Annuities, and other yearly Profits, and all Hereditaments, of what Nature or Kind soever they be, situate, lying and being, within this Province, shall be and are hereby charged, for Two Years successively, with the Sum of Two Shillings for every Twenty Shillings of the yearly Value, and so after that Rate for every greater or lesser Value; and that such yearly Value shall be settled and ascertained by the Assessors hereafter mentioned, after the Rate of Two Shillings for every Twenty Shillings that the Fee-Simple of the said Messuages, Manors, Lands, Tenements, and other the Premises, would, in the Estimation or Judgment of the Assessors aforesaid, sell for in ready Money; That is to say, For every One Hundred Pounds that the Fee-Simple of the said Messuages, Manors, Lands, Tenements, and other the Premises, in the Estimation or Judgment of the said Assessors, would sell for in ready Money, they shall be charged with the Sum of Ten Shillings, and so after that Rate for every greater or lesser Sum; and that all and every such Person and Persons, having or holding any Messuages, Manors, Lands, Tenements, Hereditaments, or any other the said Premises, shall yield and pay, for Two Years successively, to the respective Collectors appointed by this Act, the Sum of Two Shillings for every Twenty Shillings of the yearly Value of the said Messuages, Manors, Lands, Tenements, and Hereditaments, and other the Premises, to be settled and ascertained as aforesaid; which said Sum of Two Shillings for every Twenty Shillings of the yearly Value, to be settled and ascertained as aforesaid, shall