

shall be assessed, levied, and collected, in such Manner as is hereafter mentioned. *Provided always, and it is hereby declared,* That nothing herein contained shall be construed to extend to those unhappy People, who have been, or shall hereafter be, obliged to desert their Settlements through Danger from the *French*, or their *Indian Allies*, so far as the same relates to the Rates and Assessments on the Messuages, Lands, Tenements, or Hereditaments, which have been, or hereafter shall be, deserted, but that they shall be exempted and discharged from the Payment of any such Rates or Assessments, on such Lands, Tenements, or Hereditaments, in Virtue of this Act.

XLVIII. AND whereas many of the Messuages, Manors, Lands, Tenements, Hereditaments, and Premisses, in this Province, intended by this Act to be charged with the Pound-Rate as aforesaid, stand incumbered with, and are subject and liable to the Payment of several Rents, Annuities, or other annual Payments, issuing out of the same, or to the Payment of Rents thereupon reserved or charged, by Reason whereof the Owners, Occupiers and Proprietors of such Messuages, Manors, Lands, Tenements, and Hereditaments, do not in Truth receive to their own Use the true yearly Value of the same, for which, nevertheless, they are by this Act chargeable with a Pound-Rate; *It is therefore Enacted and Declared by the Authority aforesaid,* That it shall and may be lawful to and for the Owners, Occupiers and Proprietors of such Messuages, Manors, Lands, Tenements, Hereditaments, and other the Premisses, within this Province, being charged with a Pound-Rate as aforesaid, to abate, deduct, and to retain and keep in his, her or their Hands, out of every such Rent or other annual Payment, so much of the said Pound-Rate as shall be taxed or assessed upon the said Messuages, Manors, Lands, Tenements, Hereditaments, and Premisses, as a like Pound-Rate for every such Rent or other annual Payment respectively, shall, by a just Proportion, amount unto; That is to say, Out of every Twenty Shillings of such Rent, Annuity, or other annual Payment, the Sum of Two Shillings, and so after that Rate for a greater or lesser Sum; and all and every Person or Persons, who are or shall be any Ways entitled to such Rents or annual Payments, their respective Agents, Receivers, and Deputies, are hereby required to allow such Deduction and Payments, according to such Rates, or the full Value thereof, upon the Receipt of the Residue of such Monies or other Species, in which such Rent as aforesaid may be reserved or charged, as shall be due and payable to them for such Rents or annual Payments reserved