

vince, at the Time of taking the said Assessment, and the Sum of Money assessed thereon, and the yearly Value of every Annuity, Pension, Stipend, or other yearly Sum, payable or secured to be paid as aforesaid, to every of them, within this Province, at the Time of taking the said Assessment, and the Sum of Money assessed thereon; and also the yearly Value of all and every the Messuages, Mannors, Lands, and Tenements, Mines of Copper, Lead, 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 Two Shillings for every Twenty Shillings that the Fee-Simple of the said Messuages, Mannors, Lands, Tenements, and other the Premises, would, in the Estimation or Judgment of the Assessors, 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 acting as hired Clerks without Commissions, or trading, merchandizing, or using Commerce as aforesaid, within this Province, and every of them, do make and receive as aforesaid in one Year, at the Time of taking the said Assessment, and the Sum of Money thereon assessed.

LIX. *AND be it further Enacted*, That every single Man, whose Personal Estate is not valued at the Sum of One Hundred Pounds, shall be assessed the Sum of Ten 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 Person receiving a charitable Bounty or Allowance in the Public or County Levy in this Province; but shall nevertheless return, in their Certificates of Assessments, the Names of all such Persons.

LX. *AND be it further Enacted*, That if any Assessor, nominated 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 as 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;