

the Premises, according to the former Clauses of this Act, shall be rated and assessed in the Places where such Messuages, Manors, Lands and Tenements, and other the Premises respectively do lie, and not elsewhere. *Provided always*, That if any Person or Persons, by Reason of his, her or their having several Mansion-Houses, or Places of Residence, or otherwise, shall be doubly charged for any personal Estates, Offices, or otherwise, by Occasion of this Act, then upon Certificate made by any Two or more of the aforesaid Commissioners for the County, of his, her, or their last personal Residence, under their Hands and Seals, of the Sum or Sums charged upon him, her, or them, and in what Capacity or Respect he, she or they were so charged, and upon Oath made of the Truth of such Certificate before the Commissioners, to whom such Certificate shall be tendered (which Oath any One of the said Commissioners is hereby impowered to administer) then the Person or Persons so doubly charged, shall, for so much as shall be certified, be discharged in every other County.

LXXV. *AND* for the better Discovery of personal Estates, intended by this Act to be charged, *Be it further Enacted by the Authority aforesaid*, That every Householder in this Province, shall, upon Demand of the Assessors of the respective Districts or Divisions, give an Account of the Names and Qualities of such Persons as shall sojourn or lodge in their respective Houses, under the Penalty of Ten Pounds Current Money, to be recovered and applied as herein after directed.

LXXVI. *AND* if any Person that ought to be taxed by Virtue of this Act, for or in respect of his personal Estate, shall by changing his Place of Residence, or by any other Fraud or Covin, escape from the Taxation, and not be taxed, and the same be proved before the Commissioners, or any Two of them, or before any two Justices of the Peace for the County where such Person dwelleth or resideth, at any Time within Six Months next ensuing after such Tax made, every Person that shall so escape from the Taxation and Payment, shall be charged, upon Proof thereof, at the double Value of so much as he should, or ought to have been taxed at by this Act.

LXXVII. *AND be it further Enacted*, That if any Person or Persons shall have or hold any Messuages, Manors, Lands, Tenements, or other the Premises, by this Act chargeable with a Pound-rate, either in his own Right, or as Agent, Factor, or Manager, for another, in any other County than where he, she or they do reside, the Commissioners of the County where such Messuages, Manors, Lands, Tenements, or other the Premises as aforesaid, shall lie or be, shall, and they are hereby required to transmit an Account thereof, and the Sum of Money thereon assessed, to the Collector of the County, where the Owner, Possessor or Occupier, or Factor, Agent or Manager, doth