

*And be it enacted,* Where any person whose property is chargeable with the pound rate by this act imposed, shall be under the age of twenty-one years, if the parent, guardian, or tutor, of such infant, shall make payment, the same shall be allowed him in his account against such infant.

*And be it enacted,* That if any executor or administrator shall have any personal estate of the deceased in their hands, they may inform the assessor of the amount thereof, and on payment of the pound rate, the receipt of the collector shall be sufficient evidence to discharge such executor or administrator for the sum by him paid for the rate assessed on the effects of the deceased.

*And be it enacted,* That all lands under lease, the property of any person residing in this state, or without the same, shall be assessed to the lessor, proper allowance being made by the assessor for leases for life or lives, or for term of years, outstanding:

*And be it enacted,* That the interest of tenant for life or lives, or of lessees for term of years, shall be assessed by the several assessors according to the several respective interests of the tenants, due regard being had to all circumstances, and to the value of lands above herein ascertained. And where any land stands charged with the payment of rent, or any other annual charge, it shall and may be lawful for the lessee or possessor thereof, to pay and to deduct and retain the pound rate assessed on such land, and the collectors receipt shall be a sufficient discharge for so much of the rent or payment against the person entitled to such rent or payment.

*And be it enacted,* That in all cases where the sheriff or collector can find no effects on the land belonging to the party who ought to pay the assessment, sufficient to pay the same, if distressed, and the assessment