

Assessment cannot be otherwise recovered, by reason of non-residence or otherwise, it shall and may be lawful for the commissioners of the tax in the county where such lands lie, or the major part of them, after thirty days public notice thereof being given, to cause so much of the said lands, or of the timber thereon, to be sold at public vendue, as may be necessary to pay the assessment.

*And be it enacted,* That the assessors in the several districts shall, and they are hereby required to make a distinct assessment of the interest or estate of tenant in dower, or by jointure on marriage, or by devise for life or during widowhood, and shall also assess the reversion or remainder to the heir at law, or other person entitled thereto, and the same assessments shall be made upon the same scale of proportion as is herein fixed for lands in other cases, according to the several and respective interests of the tenants and the person or persons entitled to the reversion or remainder in fee.

*And be it enacted,* That the said commissioners shall, on the first day of the court to be held for their county in the month of August next, meet at the usual place of holding their respective county courts, to hear and determine the complaints of such persons as may think themselves grieved by their property being over rated by the assessor, and shall sit from day to day, for the space of two days next following, and as often afterwards as may be necessary, for hearing and determining all appeals that may be made to them. And if the said commissioners shall not meet and sit as aforesaid, every commissioner failing therein shall forfeit and pay the sum of two hundred pounds current money, unless prevented by sickness or other unavoidable accident. And if any person, whose property shall be assessed and rated in virtue of this act,