

rate and assessment herein before imposed upon him, her, or them, be allowed by virtue of this act, after the rate of twenty-five shillings for every hundred pounds of the principal money, tobacco, or other commodity, which he, she, or they shall be so indebted, at the time he, she, or they, shall be respectively so assessed, by his, her, or their creditor or creditors, out of one year's interest so as aforesaid by him, her, or them owing as aforesaid, and in the same proportion for a shorter time than one year, and may and are hereby enabled to deduct, retain, and discount the same, any agreement, bond, condition, provision, or other obligation to the contrary notwithstanding; and all and every person or persons who are or shall be entitled to such interest, are hereby required to allow such deduction; and if any creditor shall refuse to allow and discount the same out of the interest due to him, and shall endeavour to compel payment without making such deduction; he shall, upon any suit brought to recover the same, be nonsuited, and forfeit the interest due on his debt.

*And be it enacted,* That debts shall be excepted and not liable to any assessment or tax, otherwise than herein directed in the hands of the debtor.

*And be it enacted,* That where any person shall think himself over rated by any assessor, he may offer to declare the real and actual value of his property on oath, which the assessor may if he pleases administer, and accept as sufficient evidence of the property of such person, and rate him accordingly.

*And be it enacted,* That all and every person or persons within this state, having or exercising any public office or employment of profit, and all and every their clerks, agents, substitutes, deputies and registers, and other inferior ministers whatsoever, (hired clerks who do not act by commission, in respect of