

current money; and if any person that ought to be taxed by virtue of this act, for or in respect of any personal property, shall, by removing his or her effects from the county where they ought to have been assessed, or by any other fraud or covin escape, and not be taxed, and the same be proved before any one of the commissioners, or any justice of the peace for the county where such person resides, at any time within six months next ensuing after such tax made, every such person shall be charged, upon proof thereof, at the double value of so much as he or she should or ought to have been taxed by this act.

*And be it enacted,* That where any person whose property is chargeable with the 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 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