

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 rate assessed on such land, and the collector's 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 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 Monday in March next, meet at the usual place