

lessors shall be assessed for every twelve pounds of the rent reserved, as for one hundred pounds capital, and in the same proportion for any greater or less sum of the rent reserved, and the lessees shall be assessed in the same manner as lessors of ground rent, and the lessees shall be chargeable with and pay the sum assessed to their lessors, and deduct the same out of the rent, and the lessors are in no case to be chargeable but only on the rent by them received.

*And be it enacted,* That in all cases where the collector can find no effects on the land belonging to the party chargeable with the assessment sufficient to pay the same, if distressed, and the rate 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, after thirty days public notice, to cause so much of the said lands, or of the timber thereon, to be sold at auction, as may be necessary to pay the assessment.

*And be it enacted,* That all tobaccos in the houses of the owners at the time of assessment shall be there valued, and all tobaccos in the several warehouses at the time of appraisement, shall be valued by the several assessors in whose district such warehouses shall respectively be; and the assessment shall be notified to the several inspectors, who are hereby authorised and required to receive the assessment, before the tobaccos be delivered out, except only in case of tobacco purchased for the use of this state; or the United States, or where it shall appear, by oath or affirmation of the party, or the testimony of some indifferent witness, that the same tobaccos have been already valued under this act; and in case any inspector shall deliver out such tobaccos, after notice of such assessment, without receiving the same, he shall be liable to pay double the value thereof, to be recovered before a single magistrate, who shall receive, render account