Anno ſeptimo

Georgii III. Regis.

CAP. XIV.

An Act for granting an Aid to His Majeſty by a Land Tax, to be raiſed in *Great Britain*, for the Service of the Year One thouſand ſeven hundred and ſixty ſeven.

Moſt Gracious Sovereign,



WE, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of Great Britain, in Parliament aſſembled, taking into our ſerious Conſideration ſuch Expences as are abſolutely neceſſary for ſupporting Your Majeſty's Government, and being reſolved to ſupply the ſame, have for that End and Purpoſe chearfully and voluntarily given and granted, and do by this Act give and grant unto Your Majeſty, the ſeveral and reſpective Rates and Aſſeſſments hereafter mentioned; and we do moſt humbly beſeech Your Majeſty, that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That the Sum of One million five hundred twenty eight thouſand three hundred ſixty eight pounds, eleven ſhillings, and eleven pence farthing, ſhall be raiſed,

Preamble.

1,528,368 *l.* 11 *s.* and 11 *d.* 1 *q.* to be raiſed in *Great Britain.*

S

ed, levied, and paid, unto His Majeſty, within the Kingdom of Great Britain, by ſuch Proportions, and in ſuch Manner and Form, as hereafter in this Act are expreſſed.

1,192,403 *l.* 1 *s.* and 3 *q.* to be raiſed in *England*, in one Year, from 25 *Mar.* 1767.

And it is hereby declared and enacted by the Authority aforeſaid, That the Sum of One million four hundred ninety two thouſand four hundred and three pounds, one ſhilling, and three farthings, Part of the ſaid Sum of One million five hundred twenty eight thouſand three hundred ſixty eight pounds, eleven ſhillings, and eleven pence farthing, ſhall be raiſed, levied, and paid, unto His Majeſty, within the Space of One Year, from the Twenty fifth Day of March, One thouſand ſeven hundred and ſixty ſeven, and ſhall be aſſeſſed and taxed in the ſeveral Counties, Cities, Boroughs, Towns, and Places, of England, Wales, and Berwick upon Tweed, according to the Proportions in Manner following; that is to ſay,

FOR the Town of Bedford, the Sum of Five hundred and nineteen pounds, eight ſhillings, and three pence three farthings.

For the reſt of the County of Bedford, the Sum of Twenty thouſand eight hundred ninety ſix pounds, twelve ſhillings, and ten pence, and ſeven eighth parts of a penny.

For the Borough of New Windſor, and the Caſtle there, the Sum of Seven hundred thirty three pounds, ſeventeen ſhillings, and ſix pence.

For the reſt of the County of Berks, the Sum of Twenty nine thouſand eight hundred ninety nine pounds, two ſhillings, and three farthings.

For the Borough of Bucks, with Borton, Borton-hold, Prebend-end, Gawcott, and Lendborough, the Sum of Four hundred fifty nine pounds, fifteen ſhillings, and four pence, and one eighth part of a penny.

For the Borough of Wicomb, the Sum of Two hundred ſixty nine pounds, three ſhillings, and one penny halfpenny.

For the reſt of the County of Bucks, the Sum of Thirty four thouſand ſix hundred and twenty eight pounds, and three pence, and three eighth parts of a penny.

For the Univerſity of Cambridge, the Sum of Seventy five pounds.

For the Town of Cambridge, the Sum of Two thouſand and fifty nine pounds, twelve ſhillings, and three penee three farthings.

For

For the Iſle of Ely, the Sum of Six thouſand and ſix pounds, four ſhillings, and two pence, and five eighth parts of a penny.

For the reſt of the County of Cambridge, the Sum of Sixteen thouſand four hundred and eight pounds, fifteen ſhillings, and one penny, and ſeven eighth parts of a penny.

For the City and County of the City of Cheſter, the Sum of One thouſand one hundred eighty eight pounds, five ſhillings, and three pence.

For the County of Cheſter, the Sum of Twenty thouſand two hundred ſixty one pounds, four ſhillings, and one penny, and ſeven eighth parts of a penny.

For the County of Cornwall, the Sum of Twenty three thouſand nine hundred fifty ſeven pounds, five ſhillings, and nine pence.

For the County of Cumberland, the Sum of Two thouſand ſeven hundred eighty five pounds, eight ſhillings, and ſeven pence, and ſeven eighth parts of a penny.

For the County of Derby, the Sum of Eighteen thouſand and ſeventy pounds, nine ſhillings, and ten pence, and one eighth part of a penny.

For the City and County of the City of Exon, the Sum of Three thouſand five hundred thirty one pounds, and four pence, and one eighth part of a penny.

For the County of Devon, the Sum of Fifty eight thouſand four hundred and ſix pounds, ſeven ſhillings, and one penny, and ſeven eighth parts of a penny.

For the Town and County of the Town of Poole, the Sum of Two hundred forty ſix pounds, one ſhilling, and ſix pence.

For the County of Dorſet, the Sum of Twenty four thouſand five hundred ſixty three pounds, ſixteen ſhillings, and ten pence, and ſeven eighth parts of a penny.

For the County of Durham, the Sum of Seven thouſand nine hundred forty eight pounds, five ſhillings, and ten pence, and one eighth part of a penny.

For the Weſt Riding of the County of York, the Sum of Twenty nine thouſand five hundred twenty one pounds, ten ſhillings, and nine pence three farthings.

For the North Riding of the County of York, the Sum of Nineteen thouſand ſeven hundred ſixty pounds, nineteen ſhillings, and nine pence.

For the Eaſt Riding of the County of York, the Sum of Fourteen thouſand three hundred and thirty three pounds, ſeven ſhillings, and two pence farthing.

For the City of York, and County of the ſame City, the Sum of Three thouſand four hundred ſixty four pounds, and nineteen ſhillings.

For the Town and County of the Town of Kingſton upon Hull, the Sum of One thouſand five hundred thirty nine pounds, ſixteen ſhillings, and nine pence.

For the Town of Malden in the County of Eſſex, the Sum of Four hundred thirty eight pounds, thirteen ſhillings, and ſix pence.

For the Town of Colcheſter, the Sum of Two thouſand one hundred thirty three pounds, nineteen ſhillings, and eight pence farthing.

For the Town of Harwich and Dover Court, the Sum of Three hundred and two pounds, fourteen ſhillings, and nine pence.

For the reſt of the County of Eſſex, the Sum of Sixty four thouſand one hundred ſeventy two pounds, twelve ſhillings, and three farthings.

For the City and County of the City of Glouceſter, the Sum of One thouſand and forty ſeven pounds, three ſhillings, and ſix pence.

For the whole County of Glouceſter, the Sum of Thirty four thouſand four hundred fifty ſeven pounds, two ſhillings, and three pence.

For the City of Hereford, the Sum of Five hundred ſeventy two pounds, and eighteen ſhillings.

For the Borough of Leominſter, the Sum of Two hundred and fifty pounds, ſix ſhillings, and nine pence.

For the reſt of the whole County of Hereford, the Sum of Fourteen thouſand four hundred eighty three pounds, fifteen ſhillings, and three pence.

For the Borough of Saint Albans, in the County of Hertford, the Sum of Five hundred and eighty pounds, eleven ſhillings, and ſix pence.

For the reſt of the whole County of Hertford, the Sum of Thirty one thouſand one hundred ninety ſeven pounds, fifteen ſhillings, and four pence halfpenny.

For the Town of Huntingdon, the Sum of Three hundred twenty four pounds, nine ſhillings, and ſix pence.

For the reſt of the County of Huntingdon, the Sum of Eleven thouſand two hundred ninety eight pounds, nine ſhillings, and three pence.

For the City and County of the City of Canterbury, the Sum of One thouſand two hundred thirty nine pounds, and one penny.

For the Town and Liberty of Dover, the Sum of One thouſand four hundred forty two pounds, fifteen ſhillings, and three pence three farthings.

For the Town of Folkſtone, the Sum of One hundred and eight pounds, fourteen ſhillings, and three pence.

For the Town of Fordwich, the Sum of Fifty eight pounds, and one ſhilling.

For the Town of Feverſham, the Sum of Three hundred eighty nine pounds, twelve ſhillings, and eight pence farthing.

For the Town of Tenterden, the Sum of Six hundred forty ſeven pounds, ſix ſhillings, and ſix pence.

For the Town and Liberty of Sandwich, the Sum of Seven hundred forty three pounds, ſeventeen ſhillings, and four pence halfpenny,

For the Town and Port of New Romney, the Sum of One hundred eighty ſeven pounds, ſeven ſhillings, and nine pence.

For the Town of Lydd, the Sum of Five hundred ſeventy ſeven pounds, nine ſhillings, and ſeven pence halfpenny.

For the Town and Port of Hithe, and Weſt Hithe, within the Liberty of the ſaid Town and Port, the Sum of One hundred ſeventy ſeven pounds, ten ſhillings, and ſix pence.

For the reſt of the whole County of Kent, the Sum of Fifty ſix thouſand three hundred forty three pounds, three ſhillings, and three pence.

For the County of Lancaſter, the Sum of Fifteen thouſand ſeven hundred forty two pounds, five ſhillings, and ten pence, and ſeven eighth parts of a penny.

For the Borough of Leiceſter, the Sum of Four hundred ſeventy nine pounds, and fourteen ſhillings.

For the reſt of the County of Leiceſter, the Sum of Twenty five thouſand five hundred thirty four pounds, two ſhillings, and ſeven pence, and one eighth part of a penny.

For the County of Lincoln, with the City and County of the City of Lincoln, the Sum of Fifty three thouſand nine hundred thirty pounds, five ſhillings, and ſix pence.

For the City of London, the Sum of Ninety two thouſand five hundred forty nine pounds, nine ſhillings, and eleven pence farthing.

For Serjeant's Inn in Chancery Lane, the Sum of Twenty three pounds, eight ſhillings.

For the Inner Temple, and Inns of Chancery thereunto belonging, the Sum of Three hundred pounds.

For

For the Middle Temple, and Inns of Chancery thereunto belonging, the Sum of Two hundred and four pounds, and twelve ſhillings.

For the Society of Lincoln's Inn, and Inns of Chancery thereunto belonging, the Sum of Two hundred ſixty ſix pounds, and ſeven pence halfpenny.

For Gray's Inn, and the Inns of Chancery thereunto belonging, the Sum of One hundred eighty nine pounds, and ten ſhillings.

For the Palaces of Whitehall and Saint James, the Sum of Twenty three thouſand forty five pounds, fourteen ſhillings, and eight pence farthing.

For the City of Weſtminſter, and Liberties thereof, and Offices executed in Weſtminſter Hall, the Sum of Forty ſeven thouſand three hundred nineteen pounds, one ſhilling, and three farthings.

For the reſt of the County of Middleſex, the Sum of Eighty thouſand ſeven hundred and one pounds, eighteen ſhillings, and eight pence farthing.

For the County of Monmouth, the Sum of Seven thouſand three hundred fifty nine pounds, four ſhillings, and ten pence, and one eighth part of a penny.

For the City and County of the City of Norwich, the Sum of Six thouſand three hundred eighty eight pounds, eighteen ſhillings, and eleven pence farthing.

For the Borough of Great Yarmouth, the Sum of Two thouſand one hundred fifteen pounds, two ſhillings, and three pence three farthings.

For the Borough of King's Lynn, the Sum of One thouſand three hundred ſixty one pounds, and ſix pence.

For ſo much of the Borough of Thetford as lies in the County of Norfolk, the Sum of One hundred ſeventy nine pounds, five ſhillings.

For the reſt of the County of Norfolk, the Sum of Fifty three thouſand one hundred eighty five pounds, fourteen ſhillings, and ten pence, and ſeven eighth parts of a penny.

For the Town of Northampton, the Sum of Six hundred twenty two pounds, fifteen ſhillings, and ten pence halfpenny.

For the reſt of the County of Northampton, the Sum of Thirty five thouſand one hundred twenty nine pounds, ſeven ſhillings, and eight pence farthing.

For the Town and County of the Town of Newcaſtle upon Tyne, the Sum of One thouſand nine hundred thirty five pounds, twelve ſhillings, and three pence.

For

For the Town of Berwick upon Tweed, the Sum of One hundred and eight pounds, ſeventeen ſhillings, and three pence.

For the County of Northumberland, the Sum of Eight thouſand eight hundred ſixty ſeven pounds, three ſhillings, and ſix pence.

For the Town and County of the Town of Nottingham, the Sum of One thouſand two hundred ten pounds, ſeventeen ſhillings, and eleven pence, and five eighth parts of a penny.

For the County of Nottingham, the Sum of Nineteen thouſand two hundred forty ſix pounds, ten ſhillings, and one penny halfpenny.

For the Univerſity of Oxon, the Sum of Eighty three pounds, ſeventeen ſhillings, and ten pence halfpenny.

For the City of Oxon, the Sum of Two thouſand five hundred eighty three pounds, four ſhillings, and eight pence farthing.

For the reſt of the County of Oxon, the Sum of Twenty ſix thouſand three hundred ſeventy four pounds, four ſhillings, and three pence, and five eighth parts of a penny.

For the County of Rutland, the Sum of Four thouſand one hundred and forty three pounds, ſeventeen ſhillings, and ten pence, and ſeven eighth parts of a penny.

For the Town of Ludlow, the Sum of One hundred ſixty nine pounds, eleven ſhillings, and ſix pence.

For the County of Salop, the Sum of Twenty one thouſand ſix hundred twenty three pounds, two ſhillings, and ten pence, and one eighth part of a penny.

For the City and County of the City of Briſtol, the Sum of Five thouſand five hundred forty three pounds, and thirteen ſhillings.

For the City of Bath, the Sum of Three hundred thirty two pounds, nine ſhillings, and ſix pence.

For the City of Wells, the Sum of Three hundred ſixty one pounds, eight ſhillings, and one penny halfpenny.

For the Borough of Bridgewater, and Haygrove-Tithing, the Sum of Two hundred ſeventy four pounds, thirteen ſhillings, and nine pence.

For the reſt of the County of Somerſet, the Sum of Forty ſeven thouſand eight hundred forty two pounds, thirteen ſhillings, and three pence.

For the Town and County of the Town of Southampton, the Sum of Five hundred ninety five pounds, ſeventeen ſhillings, and ſix pence three farthings.

For the Iſle of Wight, the Sum of Four thouſand ſeven hundred and five pounds, and ſeven ſhillings.

For the reſt of the County of Southampton, the Sum of Thirty five thouſand nine hundred and four pounds, three ſhillings, and nine pence, and five eighth parts of a penny.

For the City and County of the City of Litchfield, the Sum of Three hundred and fifteen pounds, fourteen ſhillings, and ſix pence.

For the County of Stafford, the Sum of Twenty thouſand and twenty five pounds, two ſhillings, and ten pence halfpenny.

For the Town of Ipſwich, the Sum of One thouſand five hundred forty five pounds, ſeventeen ſhillings, and ſeven pence halfpenny.

For the Borough of Bury Saint Edmonds, the Sum of One thouſand five hundred ſeventy nine pounds, twelve ſhillings, and three pence.

For the Borough of Dunwich, the Sum of Thirty pounds, two ſhillings, and ſeven pence halfpenny.

For the Borough of Eye, the Sum of Three hundred ſeventy ſix pounds, and ten ſhillings.

For the Borough of Sudbury, the Sum of Three hundred ſeventy nine pounds, ſixteen ſhillings, and ſix pence.

For ſo much of the Borough of Thetford as lies in Suffolk, the Sum of Fifty nine pounds, and eight ſhillings.

For the reſt of the County of Suffolk, the Sum of Fifty one thouſand one hundred fifty eight pounds, five ſhillings, and three pence halfpenny.

For the County of Surrey, the Sum of Forty nine thouſand five hundred ninety nine pounds, fourteen ſhillings, and ſeven pence, and ſeven eighth parts of a penny.

For the Town and Port of Haſtings, and Liberties thereof, the Sum of Two hundred eighty three pounds, fourteen ſhillings, and ſix pence.

For the Liberty of Seaford, the Sum of One hundred and ſix pounds, eight ſhillings, and ſix pence.

For the Liberty of Pevenſey, the Sum of Eight hundred and ſixteen pounds, ſeven ſhillings, and ſix pence.

For the Town and Pariſh of Rye, the Sum of Three hundred fifty five pounds, eight ſhillings, and ſix pence.

For the Town of Winchelſea, the Sum of Three hundred and three pounds, and fifteen ſhillings.

For the reſt of the County of Suſſex, the Sum of Forty three thouſand two hundred and two pounds, eighteen ſhillings, and eleven pence farthing,

For the City and County of the City of Coventry, the Sum of One thouſand eight hundred forty ſeven pounds, ſixteen ſhillings, and three farthings.

For the County of Warwick, the Sum of Twenty ſeven thouſand nine hundred ninety four pounds, nine ſhillings, and eight pence farthing.

For the City and County of the City of Worceſter, the Sum of One thouſand ſix hundred ſeventy one pounds, thirteen ſhillings, and three pence.

For the County of Worceſter, the Sum of Twenty three thouſand five hundred fifteen pounds, one ſhilling, and eleven pence farthing.

For the City of New Sarum, the Cloſe of the ſame, and Clarendon Park, the Sum of One thouſand four hundred fifty one pounds, ſeventeen ſhillings, and four pence halfpenny.

For the reſt of the County of Wilts, the Sum of Thirty ſeven thouſand two hundred ninety one pounds, three ſhillings, and ſix pence three farthings.

For the County of Weſtmorland, the Sum of Two thouſand two hundred eighty three pounds, ſeventeen ſhillings, and ten pence, and one eighth part of a penny.

For the Iſle of Angleſey, the Sum of One thouſand two hundred twenty five pounds, and eleven pence farthing.

For the Borough of Brecon, the Sum of One hundred thirty three pounds, nine ſhillings, and nine pence.

For the reſt of the County of Brecon, the Sum of Two thouſand one hundred fifty five pounds, eight ſhillings, and nine pence.

For the County of Cardigan, the Sum of One thouſand and twenty nine pounds, twelve ſhillings, and one penny halfpenny.

For the County Borough of Carmarthen, the Sum of One hundred ſeventy two pounds, and nine ſhillings.

For the County of Carmarthen, the Sum of Three thouſand one hundred and five pounds, two ſhillings, and eleven pence, and five eighth parts of a penny.

For the County of Carnarvon, the Sum of One thouſand ſeven hundred fifty two pounds, nineteen ſhillings, and eleven pence farthing.

For the County of Denbigh, the Sum of Five thouſand one hundred pounds.

For the County of Flint, the Sum of One thouſand ſeven hundred thirty ſix pounds, two ſhillings, and nine pence.

For the County of Glamorgan, the Sum of Five thouſand nine hundred twenty nine pounds, ſeventeen ſhillings, and four pence halfpenny.

For the County of Merioneth, the Sum of One thouſand eight hundred twenty four pounds, eleven ſhillings, and ten pence halfpenny.

For the County of Montgomery, the Sum of Four thouſand three hundred eighty nine pounds, thirteen ſhillings, and nine pence.

For the County of Pembroke, the Sum of Two thouſand two hundred forty eight pounds, eight ſhillings, and three pence, and three eighth parts of a penny.

For the County of Radnor, the Sum of Two thouſand and nineteen pounds, four ſhillings, and ſix pence.

For the Town and County of the Town of Haverford-weſt, the Sum of One hundred thirty one pounds, and three ſhillings.

Perſonal Eſtates (except deſperate Debts, Stock on Land, Houſhold Goods, and Loans to His Majeſty) to pay 3 s. in the Pound.

And be it further enacted by the Authority aforeſaid, That towards raiſing the ſaid ſeveral and reſpective Sums of Money, hereby charged on the reſpective Counties, Cities, Boroughs, Towns, and other Places, in that Part of Great Britain called England, Wales, and Berwick as aforeſaid, all and every Perſon and Perſons, Bodies Politick and Corporate, Guilds and Fraternities, within the ſame reſpectively, having any Eſtate in ready Money, or in any Debts whatſoever, owing to them within Great Britain, or without, or having any Eſtate in Goods, Wares, Merchandizes, or other Chattles, or Perſonal Eſtate whatſoever, within Great Britain, or without, belonging to, or in Truſt for, them (except and out of the Premiſſes deducted ſuch Sums as he, ſhe, or they, do bona fide owe, and ſuch Debts owing to them, as ſhall be adjudged deſperate by the reſpective Commiſſioners appointed by this Act; and alſo except the Stock upon Lands, and ſuch Goods as are uſed for Houſhold Stuff; and alſo except ſuch Loans and Debts as are or ſhall be owing from His Majeſty to any Perſon or Perſons) ſhall yield and pay unto His Majeſty the Sum of Three Shillings in the Pound, according to the true yearly Value thereof, for One Year; (that is to ſay) For every One hundred Pounds of ſuch ready Money and Debts, and for every One hundred Pounds Worth of ſuch Goods, Wares, and Merchandizes,

dizes, or other Chattles or Perſonal Eſtate, the Sum of Fifteen Shillings, and ſo after that Rate for every greater or leſs Sum, or Quantity, to be aſſeſſed, levied, and collected, in Manner herein after mentioned; and that all and every Perſon and Perſons, and all and every Commiſſioner and Commiſſioners, having, uſing, or exerciſing any publick Office or Employment of Profit, in England, Wales, or Berwick, as aforeſaid, and all and every their Clerks, Agents, Secondaries, Subſtitutes, and other inferior Miniſters whatſoever (ſuch Military Officers who are or ſhall be in Muſter by the Muſter-maſter General of His Majeſty's Army, or in Pay in His Majeſty's Army or Navy, in reſpect of ſuch Offices only, excepted) ſhall, towards raiſing the ſaid reſpective Sums before in this Act charged upon the reſpective Counties, Cities, Boroughs, Towns, and other Places of England, Wales, and Berwick, as aforeſaid, yield and pay unto His Majeſty the Sum of Three Shillings for every Twenty Shillings which he, ſhe, or they do receive in One Year, by virtue of any Salaries, Gratuities, Bounty-money, Rewards, Fees, Profits, Perquiſites, or Advantages whatſoever, to him, her, or them accruing, for or by Reaſon or Occaſion of ſuch their ſeveral Offices or Employments, without any Allowance, Deduction, or Abatement whatſoever; and that all and every Perſon and Perſons, Guilds, Fraternities, Bodies Politick and Corporate, having an Annuity, Penſion, Stipend, or other yearly Payment, either out of the Receipt of His Majeſty's Exchequer in England, or out of any Branch of His Majeſty's Revenue in England, Wales, or Berwick, or payable, or ſecured to be paid, by any Perſon or Perſons whatſoever, in England, Wales, or Berwick (not being or iſſuing out of any Lands, Tenements, or Hereditaments, or charged upon the ſame, touching which other Directions are given by this Act; and not being Annuities or yearly Payments, which, by any Act or Acts of Parliament made, or to be made, are or ſhall be eſpecially exempted from the Payment of Taxes or Aids) ſhall, towards raiſing the ſaid reſpective Sums before by this Act charged upon the reſpective Counties, Cities, Boroughs, Towns, and other Places of England, Wales, or Berwick, as aforeſaid, yield and pay unto His Majeſty the Sum of Three Shillings for every Twenty Shillings by the Year, for every ſuch Annuity, Penſion, Stipend, or yearly Payment reſpectively, and after that Rate for One whole Year: The ſaid ſeveral Rates and Sums of Money hereby granted, to be aſſeſſed, impoſed, levied, and collected, in ſuch Manner as herein after is mentioned.

Employments of Profit (except Military Officers of the Army or Navy) to pay 3s. *per* Pound.

Penſions and Annuities out of the Exchequer, &c. to pay, &c.

Lands, Tenements, Mines, &c.

And, to the End the full and entire Sum by this Act charged upon the ſeveral Counties, Cities, Boroughs, Towns, and Places reſpectively, of England, Wales, and Berwick as aforeſaid, may be fully and completely raiſed and paid to His Majeſty's Uſe; be it further enacted by the Authority aforeſaid, That all and every Manors, Meſſuages, Lands, and Tenements; and alſo all Quarries, Mines of Coal, Tin, and Lead, Copper, Mundick, Iron, and other Mines; Iron-mills, Furnaces, and other Iron-works; Salt-ſprings, and Salt-works; all Allom-mines and Works; all Parks, Chaſes, Warrens, Woods, Underwoods, Coppices; and all Fiſhings, Tithes, Tolls, Annuities, and all other yearly Profits; and all Hereditaments, of what Nature or Kind ſoever they be, ſituate, lying, and being, happening or ariſing, within the ſeveral and reſpective Counties, Cities, Boroughs, Towns, or Places aforeſaid reſpectively, or within any Parts of the ſame, as well within ancient Demeſne, and other Liberties and privileged Places, as without, within that Part of Great Britain called England, Wales, or Berwick, as aforeſaid; and all and every Perſon and Perſons, Bodies Politick and Corporate, Guilds, Myſteries, Fraternities, and Brotherhoods, whether Corporate or not Corporate, having or holding any ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, or other the Premiſſes, in reſpect thereof, ſhall be charged with as much Equality and Indifference as is poſſible, by a Pound-rate, for or towards the ſaid ſeveral and reſpective Sums by this Act ſet or impoſed, or intended to be ſet and impoſed, for and upon all and every ſuch Counties, Cities, Boroughs, Towns, or other Places hereby charged therewith as aforeſaid, ſo that by the ſaid Rates ſo to be taxed or aſſeſſed, for or upon the ſaid ready Money, Debts, Goods, Wares, Merchandizes, Chattles, or Perſonal Eſtates, and for and upon the ſaid Offices and Employments of Profit, and for and upon the Penſions, Annuities, Stipends, or yearly Payments aforeſaid, and for and upon the ſaid Manors, Meſſuages, Lands, Tenements, and Hereditaments, and other the Premiſſes, according to the Purport and true Meaning of this preſent Act, the full and entire Sums hereby appointed to be raiſed in England, Wales, and Berwick as aforeſaid, ſhall be completely and effectually taxed, aſſeſſed, levied, and collected, and ſhall be paid into the Receipt of His Majeſty's Exchequer, by Four quarterly Payments; the Firſt Payment thereof to be made on or before the Twenty fourth Day of June, which ſhall be in the Year of our Lord One thouſand ſeven hundred and ſixty ſeven.

to be charged with Equality and Indifference, &c.

And

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And whereas many of the Manors, Meſſuages, Lands, Tenements, Tithes, Hereditaments, and Premiſſes, in England, Wales, and Berwick upon Tweed, intended by this Act to be charged with the Pound-rate as aforeſaid, ſtand incumbered with, or are ſubject or liable to, the Payment of ſeveral Rent-charges or Annuities, or other annual Payments iſſuing out of the ſame, or to the Payment of divers Fee-farm Rents, Rent-ſervice, or other Rents thereupon reſerved or charged, by reaſon whereof the true Owners and Proprietors of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, do not in Truth receive to their own Uſe the true yearly Value of the ſame, for which nevertheleſs they are by this Act chargeable with a certain Pound-rate; it is therefore declared and enacted by the Authority aforeſaid, That it ſhall and may be lawful to and for the Landlords, Owners, and Proprietors, of ſuch Manors, Meſſuages, Lands, Tenements, Hereditaments, and Premiſſes, in England, Wales, and Berwick upon Tweed, being charged with a Pound-rate as aforeſaid, to abate and deduct, and to detain and keep in his, her, or their Hands, out of every ſuch Fee-farm Rent, or other annual Rent or Payment, ſo much of the ſaid Pound-rate, which ſhall be taxed or aſſeſſed upon the ſaid Manors, Meſſuages, Lands, and Premiſſes, as a like Rate for every ſuch Fee-farm Rent, or any other annual Rent or Payment reſpectively, ſhall, by a juſt Proportion, amount unto, ſo as ſuch Fee-farm Rent, or other annual Rent or Payment reſpectively, do amount unto Twenty Shillings per Annum, or more; and all and every Perſon or Perſons, who are or ſhall be any ways intitled to ſuch Rents or annual Payments, their reſpective Auditors, Reeves, Receivers, and their Deputy or Deputies, are hereby required to allow ſuch Deductions and Payments, according to ſuch Rates, upon Receipt of the Reſidue of ſuch Monies as ſhall be due and payable to them for ſuch Rents or annual Payments reſerved or charged as aforeſaid, without any Fee or Charge for ſuch Allowance.

Lands, &c. ſubject to Rent-charges, Annuities, &c.

And be it further enacted by the Authority aforeſaid, That for the better aſſeſſing, ordering, levying, and collecting of the ſeveral Sums of Money ſo as aforeſaid limited and appointed to be raiſed and paid, in the aforeſaid Part of Great Britain called England, Wales, and Berwick upon Tweed, and for the more effectual putting of this Act in Execution in reference to the ſame, all and every the Perſon and Perſons who in and by an Act of Parliament made and paſſed in the Second Year of His Majeſty's Reign, intituled, An

Commiſſioners of the Land Tax for the Year 1763, to put this Act in Execution.

Act

Act for appointing Commiſſioners for putting in Execution an Act of this Seſſion of Parliament, intituled, *An Act for granting an Aid to His Majeſty by a Land Tax, to be raiſed in* Great Britain, *for the Service of the Year One thouſand ſeven hundred and ſixty two*; and by one other Act of Parliament made and paſſed in the Third Year of his Majeſty's Reign, intituled, An Act for rectifying Miſtakes in the Names of ſeveral of the Commiſſioners, appointed by an Act made in the laſt Seſſion of Parliament, to put in Execution an Act made in the ſame Seſſion, intituled, *An Act for granting an Aid to His Majeſty by a Land Tax, to be raiſed in* Great Britain, *for the Service of the Year One thouſand ſeven hundred and ſixty two*; and for appointing other Commiſſioners together with thoſe named in the firſt mentioned Act, to put in Execution an Act of this Seſſion of Parliament, for granting an Aid to His Majeſty by a Land Tax, to be raiſed in *Great Britain*, for the Service of the Year One thouſand ſeven hundred and ſixty three; and by one other Act of Parliament made and paſſed in the Fifth Year of his Majeſty's Reign, intituled, An Act for appointing Commiſſioners to put in Execution an Act of this Seſſion of Parliament, intituled, *An Act for granting an Aid to His Majeſty by a Land Tax, to be raiſed in* Great Britain, *for the Service of the Year One thouſand ſeven hundred and ſixty five*, together with thoſe named in Two former Acts appointing Commiſſioners of the Land Tax, and for indemnifying Perſons who have acted as Commiſſioners of the Land Tax by virtue of Eſtates of or above a certain Value, though the ſame were not rated or aſſeſſed at the Value of One hundred Pounds *per Annum*, and for limiting a Time within which Suits and Proſecutions ſhall be commenced with reſpect to the Qualifications of Perſons who ſhall act as Commiſſioners of the Land Tax; or by any or either of thoſe Acts, were named and appointed Commiſſioners for putting in Execution the ſame Acts, within the ſeveral Counties, Cities, Boroughs, Cinque-ports, Towns, and Places of England, Wales, and Town of Berwick upon Tweed, duly qualifying themſelves according to this Act in that Behalf, ſhall be Commiſſioners for putting in Execution, and ſhall put in Execution, this preſent Act, and the Powers therein contained, within and for the ſame Counties, Ridings, Cities, Boroughs, Cinque-ports, Towns, and Places reſpectively.

Commiſſioners to meet on or before the 30th of *April*, 1767.

And be it further enacted and declared, That the ſeveral Commiſſioners aforeſaid ſhall meet together at the moſt uſual and common Places of Meeting within each of the ſaid Counties, Ridings, Cities, Boroughs, Cinque-

ports, Towns, and Places reſpectively, within England, Wales, and Berwick upon Tweed, for which they are appointed Commiſſioners as aforeſaid, on or before the Thirtieth Day of April, One thouſand ſeven hundred and ſixty ſeven, and ſhall meet afterwards in like Manner, as often as it ſhall be neceſſary, for putting ſo much of this Act in Execution, as is hereby committed to their Care and Charge; and the ſaid Commiſſioners, or ſo many of them as ſhall be preſent at ſuch General Meeting or Meetings, or the major Part of them, are hereby authorized and required to put ſo much as aforeſaid of this preſent Act in Execution, and ſhall aſcertain and ſet down in Writing the ſeveral Proportions which ought to be charged upon every Hundred, Lathe, Wapentake, Rape, Ward, or other Diviſion reſpectively, within England, Wales, and Berwick upon Tweed, for and towards the raiſing and making up the whole Sum before by this Act charged upon the whole County, City, or other Places for which they are hereby appointed Commiſſioners, by charging in Proportion to the Sums which were aſſeſſed on the ſame Hundreds or Diviſions reſpectively, by an Act of Parliament made and paſſed in the Fourth Year of the Reign of Their late Majeſties King William and Queen Mary, of Bleſſed Memory, intituled, An Act for granting to Their Majeſties an Aid of Four Shillings in the Pound for One Year, for carrying on a vigorous War againſt *France*; and ſhall alſo, if they ſee Cauſe, ſubdivide and diſtribute themſelves, and the other Commiſſioners not then preſent, into leſs Numbers, ſo as Three or more of the ſaid Commiſſioners may be appointed for the Service of each Hundred, Lathe, Wapentake, Rape, Ward, or other Diviſion, as may beſt conduce to the carrying on His Majeſty's Services hereby required; nevertheleſs, not thereby to reſtrain the ſaid Commiſſioners, or any of them, from acting as Commiſſioners in any other Part of the County or Place for which they are appointed.

as by the Act 4 *W. & M.*

and may ſubdivide themſelves, &c.

And, for the more effectual Performance thereof, be it enacted and declared, That the Commiſſioners at ſuch General Meeting, or the major Part of them then preſent, ſhall alſo agree and ſet down in Writing, who, and what Number of the ſaid Commiſſioners ſhall act in each of the ſaid Diviſions or Hundreds, and ſhall deliver true Copies of ſuch Writings to the Receiver-general to be appointed by His Majeſty, or in purſuance of His Directions, to the end there may be no Failure in any Part of the due Execution of the Service by this Act required: And the ſaid Commiſſioners within the ſeveral

A Liſt of the Commiſſioners to act in each Diviſion, to be given to the Receiver-general.

Hundreds, Lathes, Wapentakes, Rapes, Wards, or other Diviſions, in England, Wales, and Berwick upon Tweed, or any Two or more of them, are hereby authorized and required to cauſe the ſeveral Proportions charged on the reſpective Hundreds, Lathes, Wapentakes, Rapes, Wards, or other Diviſions, as aforeſaid, for or towards the Aid hereby granted, to be equally taxed and aſſeſſed within every ſuch Hundred, Lathe, Wapentake, Rape, Ward, or other Diviſion, and within every Pariſh and Place therein, according to the beſt of their Judgements and Diſcretions; and for that End and Purpoſe to direct their ſeveral or joint Precept or Precepts to ſuch Inhabitants, High-conſtables, Petty-conſtables, Bailiffs, and other Officers and Miniſters, and ſuch Number of them, as they in their Diſcretions ſhall think moſt convenient, to be Preſenters and Aſſeſſors, requiring them to appear before the ſaid Commiſſioners, at ſuch Place and Time, not exceeding Eight Days after the Date of ſuch Precept, as they ſhall appoint; and at ſuch their Appearances, the ſaid Commiſſioners, or ſuch of them as ſhall be then preſent, ſhall openly read, or cauſe to be read unto them, the ſeveral Rates, Duties, and Charges in this Act mentioned, and openly declare the Effect of their Charge to them, and how, and in what Manner, they ſhould and ought to make their ſaid Aſſeſſments, and how they ought to proceed in the Execution of this Act, according to the true Meaning of the ſame. And if any ſuch Conſtable, Petty-conſtable, Bailiff, Officer, or Miniſter, or other Inhabitants, to whom any Precept ſhall be directed, ſhall abſent themſelves without lawful Excuſe, to be made out by the Oath of Two or more credible Witneſſes (which Oaths the ſaid Commiſſioners, or any Two or more of them, are hereby impowered to adminiſter) or if any Officer or Perſon appearing ſhall refuſe to ſerve; then every ſuch Officer or Perſon ſo making Default, or refuſing to ſerve, ſhall, for every ſuch Default or Refuſal, forfeit or loſe to His Majeſty ſuch Sum or Sums of Money as the ſaid Commiſſioners, or ſo many of them as ſhall be preſent, or the major Part of them being preſent, ſhall think fit, not exceeding the Sum of Five Pounds, nor leſs than Forty Shillings; and at and after ſuch Charge given as aforeſaid, the ſaid Commiſſioners ſhall take Care that Warrants be iſſued, and directed to Two at leaſt of the moſt able and ſufficient Inhabitants of each Pariſh, Townſhip, or Place, within the reſpective Diviſions thereby appointed, requiring them to be Aſſeſſors of all and every the Rates

Commiſſioners to ſummon fit Perſons to be Aſſeſſors, who are to appear before them in 8 Days;

and then to give them a Charge.

Perſons abſenting, or refuſing to ſerve, forfeit, not exceeding 5 *l.* nor leſs than 40 *s.*

Aſſeſſors to be Two at leaſt, and ſufficient Inhabitants.

and Sums of Money by this Act impoſed; and alſo therein appointing and preſixing a certain Day and Place for the ſaid Aſſeſſors to appear before them, and to bring in their Aſſeſſments in Writing; which ſaid Aſſeſſors are hereby ſtrictly enjoined and required with all Care and Diligence, to aſſeſs the full Sum given them in Charge reſpectively upon all ready Money, Debts, Perſonal Eſtates, Offices, Employments, Annuities, and Penſions, chargeable as aforeſaid, according to this Act, and by an equal Pound-rate upon all Manors, Lands, Tenements, Rents, Hereditaments, and other the Premiſſes within the Limits, Circuits, and Bounds of the reſpective Pariſhes or Places, for which they ſhall be appointed Aſſeſſors as aforeſaid; and ſhall bring with them at the Time and Place ſo as aforeſaid preſixt for their Appearance, a Certificate in Writing of the ſaid Aſſeſſment, and ſhall then alſo return the Names of Two or more able and ſufficient Perſons, living within the Limits and Bounds of thoſe Pariſhes, Townſhips, Conſtablewicks, and Places, where they ſhall be chargeable reſpectively, to be Collectors of the Monies which ſhall be aſſeſſed as aforeſaid, and to be paid to His Majeſty by this Act; for whoſe paying in to the Receiver-general, or his Deputy, in Manner herein after-mentioned, ſuch Monies as they ſhall be chargeable withal, the Pariſh or Place wherein they are ſo employed ſhall be anſwerable: And if any Aſſeſſor ſo appointed, or to be appointed, ſhall neglect or refuſe to ſerve, or ſhall make Default at the Time appointed for his Appearance, not having lawful Excuſe, to be made out by the Oaths of Two credible Witneſſes (which Oaths the ſaid Commiſſioners, or any Two or more of them, have hereby Power to adminiſter) or ſhall not perform his Duty; every ſuch Aſſeſſor ſhall, for every ſuch Neglect, Refuſal, or Default, forfeit and loſe to His Majeſty ſuch Sum as the Commiſſioners, or ſo many of them as ſhall be preſent, or the major Part of them, ſhall think fit, not exceeding the Sum of Forty Pounds, to be levied by Diſtreſs and Sale of the Offender's Goods and Chattles, in like Manner as by this Act is appointed for levying the ſeveral Rates and Aſſeſſments herein mentioned, in caſe of Neglect or Refuſal of Payment, and to be charged upon the reſpective Receivers-general, together with the ſaid Rates and Aſſeſſments. And for completeing the whole Sum charged to be raiſed in England, Wales, and Berwick upon Tweed, as aforeſaid; and to the end the aforeſaid Sums, charged upon the ſeveral and reſpective Counties, Ridings, Cities, Boroughs, Towns,

Aſſeſſments to be brought in at a Day and Place preſixt.

The full Sum charged to be aſſeſſed.

A Certificate of the Aſſeſſment to be brought in, with the Collectors Names.

Aſſeſſors, &c. neglecting their Duty, to be fined not above 40 *l.*

Aſſeſſors to deliver One Copy of the Aſſeſſments to the Commiſſioners.

Towns, and Places, for or towards the ſame, may be duly collected, and true Accounts thereof made, the ſaid Aſſeſſors are hereby required to deliver One Copy of their reſpective Aſſeſſments fairly written, and ſubſcribed by them, unto the ſaid Commiſſioners, within the Time to be prefixed as aforeſaid: And the ſaid Commiſſioners, or any Three or more of them, are hereby required and ordered to ſign and ſeal Two Duplicates of the ſame Aſſeſſments; and One of them to deliver, or cauſe to be delivered, to Two or more honeſt and reſponſible Perſons to be Collectors, which the ſaid Commiſſioners are hereby authorized to nominate and appoint for each Pariſh or Place, with Warrant to the ſaid Collectors to collect the ſame Aſſeſſments, payable as aforeſaid, ſo as the ſaid ſeveral Sums may be paid to the Receiver-general at the reſpective Times hereby limited: And the ſaid Commiſſioners are hereby alſo required, at the ſame Time, to give the ſaid Collectors Notice at what Time or Times, Place or Places, the Appeals of any Perſon or Perſons, who ſhall think themſelves aggrieved by being over-rated by the ſaid Aſſeſſors, may be heard and determined; which Day or Days of Appeal, ſo to be appointed by the ſaid Commiſſioners, ſhall be at leaſt Thirty Days from the Time of ſigning, ſealing, and delivering the ſaid Duplicates to the ſaid Collectors; and every ſuch Collector is hereby alſo required, within Ten Days after the Receipt of ſuch Duplicates from the ſaid Commiſſioners, to cauſe publick Notice to be given in every Pariſh Church, or Chapel of Eaſe, belonging to any ſuch Pariſh, within his Diſtrict or Diviſion, immediately after Divine Service on the Lord's Day (if any ſuch Divine Service ſhall be performed therein within that Time) of the Time and Place ſo appointed by the ſaid Commiſſioners for hearing and determining Appeals as aforeſaid; and ſhall alſo cauſe the like Notices to be fixed in Writing upon the Door of each of the ſaid reſpective Pariſh Churches, or Chapels of Eaſe, belonging to any ſuch Pariſhes, on the ſame Day, that all Perſons who ſhall think themſelves over-rated may know when and where to make their Appeal to the ſaid Commiſſioners; and the ſaid Collectors are hereby alſo required, upon the Application of any Perſon or Perſons who ſhall think himſelf or themſelves over-rated to the ſaid Rates and Aſſeſſments, to permit ſuch Perſon or Perſons, or their Stewards or Bailiffs, or other proper Repreſentatives, to inſpect the Duplicates of ſuch Rates or Aſſeſſments upon the Diviſion or Diſtrict of which he is Collector, at all ſeaſonable Times in the Day, without any Fee or Reward

Duplicates thereof to be ſigned, &c. and One delivered to the Collectors, &c. with Warrant for collecting.

Commiſſioners required to give Collectors Notice at what Time and Place the Appeal of any Perſon who ſhall think himſelf aggrieved, by being over-rated, may be heard and determined.

ward for the ſame; and every Perſon ſo intending to appeal to the ſaid Commiſſioners, ſhall, and is hereby required to give Notice thereof in Writing to One or more of the Aſſeſſors of the Pariſh wherein he is rated, of ſuch his Intention to appeal, that ſuch Aſſeſſor or Aſſeſſors, if they ſhall think proper, may then and there attend to juſtify the ſaid Aſſeſſment; and it is hereby declared, that all Appeals once heard and determined by the ſaid Commiſſioners, or any Three or more of them, or the major Part of them then preſent, on the Day or Days by them appointed for hearing Appeals as aforeſaid, ſhall be final, without any further Appeal upon any Pretence whatſoever: And the ſaid Commiſſioners are hereby required to deliver, or cauſe to be delivered, a Schedule or Duplicate in Parchment under their Hands and Seals, fairly written, containing the whole Sum aſſeſſed upon each Pariſh or Place, and alſo the Chriſtian Names and Surnames of the reſpective Aſſeſſors and Collectors, unto the Receiver-general of each County, Riding, City, Borough, Town, and Place reſpectively, in England, Wales, and Berwick upon Tweed, or his Deputy; and ſhall tranſmit, or cauſe to be tranſmitted, a like Schedule or Duplicate into the King's Remembrancer's Office of the Exchequer; and this the ſaid Commiſſioners ſhall cauſe to be done upon or before the Eighth Day of Auguſt, One thouſand ſeven hundred and ſixty ſeven, or within Twenty Days after (all Appeals to them being firſt determined) for which Duplicates the Remembrancer, or his Deputy, ſhall give to the Perſon who brings the ſame, a Receipt in Writing, gratis, under the Penalty of Ten Pounds, to be recovered to the King's Uſe, as other Penalties are by this Act recoverable.

A Duplicate in Parchment to be delivered, together with the Names of the Aſſeſſors and Collectors to the Receiver-general;

and one to the Remembrancer's Office, by 8 *Aug.* 1767, or 20 Days after (all Appeals firſt determined.)

Remembrancer to give Receipts *gratis*, on Penalty of 10 *l.*

And be it further enacted by the Authority aforeſaid, That the Perſons ſo appointed to be Collectors as aforeſaid, in England, Wales, and Berwick upon Tweed, ſhall levy and collect all and every the Rates and Taxes, ſo aſſeſſed and charged, according to the Intent and Direction of this Act; which ſaid Collectors are hereby required to demand all and every the Sum and Sums of Money which ſhall be ſo taxed and aſſeſſed, of the Parties themſelves, as the ſame ſhall become due, if they can be found, or elſe at the Place of their laſt Abode, or upon the Premiſſes charged with the Aſſeſſment: And the ſaid ſeveral Collectors ſhall collect and levy the ſaid Monies ſo charged for His Majeſty's Uſe, and are hereby required and enjoined to pay unto the Receivers-general, or their Deputies, all and every the ſaid Rates and Aſſeſſments by them reſpectively collected and received, at ſuch Time or Times,

The Rates to be levied on the Parties, or Premiſſes,

and to be paid to the Receivers-general, &c.

Place or Places, as the ſaid Commiſſioners, or any Two or more of them, ſhall appoint; ſo as the whole Sums due for each quarterly Payment ſhall be paid or anſwered by the ſaid Collectors to the Receivers-general, or their Deputies reſpectively, upon the Days, and at the Times, by this Act appointed for Payment thereof.

The Money collected to be paid to the Receiver-general, or Deputies; and they to give Commiſſioners Notice.

And be it further enacted and declared by the Authority aforeſaid, That the Money received by the ſaid Collectors within their reſpective Diviſions or Hundreds, as aforeſaid, ſhall, from time to time, be duly paid to the Receiver-general, or his Deputy or Deputies, to be appointed under his Hand and Seal, whereof Notice under the Hand and Seal of the reſpective Receivers-general ſhall be given to the Commiſſioners, or any Two or more of them, within their reſpective Diviſions or Hundreds, as aforeſaid, within Ten Days after the next General Meeting, and ſo, from time to time, within Ten Days after every Death or Removal of any Deputy, if any ſuch ſhould happen; and the Receipt of ſuch Receiver-general, his Deputy or Deputies, or any of them (which Receipt or Acquittance ſhall be given gratis to the Collectors for all Money by them paid) ſhall be a ſufficient Diſcharge to every ſuch Collector; and the particular Collectors aforeſaid are hereby required to pay in all and every the Sums ſo received by them, to the ſaid Receivers-general, or their Deputy or Deputies; for the Payment whereof the ſaid Collectors ſhall not be obliged to travel above Ten Miles from the Place or Places of their Inhabitations.

Collectors not obliged to travel above 10 Miles.

Removal or Death of Receiver-general to be notify'd to the Commiſſioners.

And be it further enacted by the Authority aforeſaid, That if any Receiver-general of any ſuch County or Place ſhall die, or be removed, or if any ſuch Receiver-general for the laſt Aid ſhall not be appointed for the preſent, Notice thereof ſhall be given by the Commiſſioners for the Affairs of Taxes, to Two or more Commiſſioners acting for each Diviſion in ſuch County or Place before the Time appointed by this Act for the Firſt quarterly Payment of the Aid hereby granted, and ſo, from time to time, upon the Death or Removal of any ſuch Receiver-general; any thing herein contained to the contrary thereof notwithſtanding.

373,100*l.* 15*s.* 3*d.* and 3 16th Parts of a Penny, for the Firſt quarterly Payment, to be paid to the Receivers by 24 *June*, 1767.

And be it further enacted, That the Sum of Three hundred ſeventy three thouſand one hundred Pounds, Fifteen Shillings, and Three Pence, and Three ſixteenth Parts of a Penny, for the Firſt quarterly Payment of the ſaid Aſſeſſments for England, Wales, and Berwick upon Tweed, ſhall be levied, collected, and paid unto the Receivers-general of the ſaid ſeveral Counties,

Cities, and other Places, who ſhall be appointed as aforeſaid, on or before the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty ſeven; and the Sum of Three hundred ſeventy three thouſand one hundred Pounds, Fifteen Shillings, and Three Pence, and Three ſixteenth Parts of a Penny, for the Second Payment of the ſaid quarterly Payments, on or before the Twenty ninth Day of September, One thouſand ſeven hundred and ſixty ſeven; and the Sum of Three hundred ſeventy three thouſand one hundred Pounds, Fifteen Shillings, and Three Pence, and Three ſixteenth Parts of a Penny, for the Third of the ſaid quarterly Payments, on or before the Twenty fifth Day of December, One thouſand ſeven hundred and ſixty ſeven; and the Sum of Three hundred ſeventy three thouſand one hundred Pounds, Fifteen Shillings, and Three Pence, and Three ſixteenth Parts of a Penny, for the laſt of the ſaid quarterly Payments, on or before the Twenty fifth Day of March, One thouſand ſeven hundred and ſixty eight, in full of the ſaid Sum of One million four hundred ninety two thouſand four hundred and three Pounds, One Shilling, and Three Farthings.

The Second Payment by 29 *Sept.* 1767.

The Third Payment by 25 *Dec.* 1767.

The laſt Payment by 25 *March*, 1768.

And be it further enacted by the Authority aforeſaid, That every Receiver-general in England, Wales, and Berwick upon Tweed, from time to time, within the Space of One Month next after he ſhall have received the full Sum that ſhall be charged on any Hundred or Diviſion, for ſuch particular Payment that is to be made to ſuch Receiver-general by virtue of this Act, ſhall give to ſuch Commiſſioners as ſhall act in ſuch Diviſion or Hundred, a Receipt under his Hand and Seal, acknowledging the Receipt of the full Sum charged upon ſuch Hundred or Diviſion for ſuch particular Payments; which Receipt ſhall be a full Diſcharge to each Hundred or Diviſion for ſuch particular Payment, againſt His Majeſty, His Heirs, and Succeſſors; which ſaid Receivers-general are hereby required forthwith, or at fartheſt within Twenty Days after the Receipt of any Money of the Taxes or Duties by this Act granted, to tranſmit, or cauſe to be paid, the Money by them received, into the Receipt of His Majeſty's Exchequer; and the Commiſſioners of His Majeſty's Treaſury, or the High Treaſurer for the time being, are hereby authorized to allow to the ſaid Receiver-general of each County, Riding, City, and Town reſpectively, in England, Wales, and Berwick upon Tweed, a Salary for his Pains, not exceeding Two Pence in the Pound, for ſo much as he ſhall pay

Receiver-general within a Month after receiving the full Sum charged, to give the Commiſſioners a Receipt:

Which ſhall be a full Diſcharge for Payment.

Receivers general within 20 Days to pay the Monies into the Exchequer.

Receiver-general allowed 2 *d.* in the Pound.

pay into the Exchequer, upon the clearing of his Accounts.

Collectors to have 3 d. in the Pound.

And be it further enacted and declared by the Authority aforeſaid, That the Collectors of the aforeſaid Rates and Aſſeſſments in England, Wales, and Berwick upon Tweed, hereby granted, for gathering the particular Sums charged upon the Pariſh or Place for which they ſhall be appointed Collectors by virtue of this Act, and for giving Receipts to the Perſon or Perſons of whom they receive the ſame, ſhall, upon Collection of the whole Sum appointed to be collected by them, and Payment thereof as is thereby before appointed, have and receive for their Pains in collecting and paying the Money, Three Pence in the Pound, which the ſaid Collectors are impowered to detain out of the laſt Payment of the Monies of their ſeveral and reſpective quarterly Payments; and the ſaid Receiver-general, upon the Receipt of the whole Aſſeſſments of the County, Riding, City, or Town, for which he is appointed Receiver-general (in caſe he ſhall have received the ſeveral Duplicates of each Pariſh and Place therein, and that Duplicates ſhall be returned to the Office of his Majeſty's Remembrancer of the Exchequer, as aforeſaid, and not otherwiſe) ſhall allow and pay according to ſuch Warrant as ſhall be given in that Behalf by the ſaid Commiſſioners, or any Two or more of them, Three Halfpence in the Pound, and no more, for the Commiſſioners Clerks, for their Pains in fair Writing the Aſſeſſments, Duplicates, and Copies, herein before directed, and all Warrants, Orders, and Inſtructions relating thereunto.

Commiſſioners Clerks to have Three Halfpence in the Pound.

Collectors may levy by Diſtreſs in caſe of Refuſal of Payment.

And be it further enacted and declared, That if any Perſon ſhall refuſe or neglect to pay any Sum or Sums of Money, whereat he or ſhe ſhall be rated or aſſeſſed in England, Wales, or Berwick upon Tweed, by this Act, upon Demand, by the ſaid Collector or Collectors of that Place, according to the Precepts or Eſtreats to him or them delivered by the ſaid Commiſſioners; that then, and in all and every ſuch Caſe and Caſes, it ſhall and may be lawful to and for the ſaid Collectors, or any of them, and they are hereby authorized and required to levy the Sum aſſeſſed by Diſtreſs and Sale of the Goods and Chattles of ſuch Perſon ſo neglecting or refuſing to pay, or diſtrain upon the Meſſuages, Lands, Tenements, and Premiſſes, ſo charged with any ſuch Sum or Sums of Money; and the Goods and Chattles then and there found, and the Diſtreſs ſo taken, to keep by the Space of Four Days, at the Coſts and

Diſtreſs to be kept Four Days at the Owner's Charge;

and Charges of the Owners; and if the ſaid Owners do not pay the Sum or Sums of Money ſo rated or aſſeſſed within the ſaid Space of Four Days, then the ſaid Diſtreſs to be appraiſed by Two or more of the Inhabitants where the ſame ſhall be taken, or other ſufficient Perſons, and to be ſold by the ſaid Collectors for Payment of the ſaid Money; and the Overplus coming by ſuch Sale (if any be) over and above the Tax and Charge of taking and keeping the ſaid Diſtreſs, to be immediately returned to the Owners thereof; and moreover, that it ſhall be lawful to break open in the Daytime any Houſe, and, upon Warrant under the Hands and Seals of any Two or more of the ſaid Commiſſioners, any Cheſt, Trunk, Box, or other Thing, where any ſuch Goods are, calling to their Aſſiſtance the Conſtables, Tythingmen, or Headboroughs, within the Counties, Ridings, Cities, Towns, or Places, where any Refuſal or Neglect ſhall be made; which ſaid Officers are hereby required to be aiding and aſſiſting in the Premiſſes, as they will anſwer to the contrary at their Perils; and if any Queſtion or Difference ſhall happen upon taking ſuch Diſtreſs, the ſame ſhall be determined and ended by the ſaid Commiſſioners, or any Two or more of them; and if any Perſon or Perſons aſſeſſed by this Act in England, Wales, or Berwick upon Tweed, as aforeſaid, ſhall neglect or refuſe to pay his, her, or their Aſſeſſment by the Space of Ten Days after Demand as aforeſaid, or convey any of his, her, or their Goods, or other Perſonal Eſtate, whereby the Sums of Money ſo aſſeſſed cannot be levied according to this Act; in every ſuch Caſe, any Two or more of the Commiſſioners aforeſaid, for any City, County, or Place, are hereby authorized, by Warrant under their Hands and Seals, to commit ſuch Perſon or Perſons (except a Peer or Peereſs of Great Britain) to the Common Gaol, there to remain without Bail or Mainprize, until Payment be made of the Money aſſeſſed, and the Charges for bringing in the ſame be paid, and no longer: And the ſeveral and reſpective Tenant and Tenants of all Houſes, Lands, Tenements, and Hereditaments, in England, Wales, or Berwick upon Tweed, which ſhall be rated by virtue of this Act, are hereby required and authorized to pay ſuch Sum or Sums of Money as ſhall be rated upon ſuch Houſes, Lands, Tenements, or Hereditaments, and to deduct out of the Rent ſo much of the ſaid Rate, as in reſpect of the ſaid Rents of any ſuch Houſes, Lands, Tenements, and Hereditaments, the Landlord ſhould and ought to pay and bear: And the-

then appraiſed and ſold, and Overplus returned, &c.

Commiſſioners to determine Differences about Diſtreſs.

For want of Diſtreſs, Offender may be committed.

(Except a Peer or Peereſs of *Great Britain*)

Tenants to pay the Tax,

and deduct ſo much out of the Rents.

ſaid Landlords, both mediate and immediate, according to their reſpective Intereſts, are hereby required to allow ſuch Deductions and Payments upon Receipt of the Reſidue of the Rents.

Tenants diſcharged for what they ſo pay.

And be it enacted and declared, That every Tenant paying the ſaid Aſſeſſment or Aſſeſſments laſt mentioned, ſhall be acquitted and diſcharged of ſo much Money as the ſaid Aſſeſſment or Aſſeſſments ſhall amount unto, as if the ſame had actually been paid unto ſuch Perſon or Perſons, to whom his Rent ſhall have been due and payable: And if any Difference ſhall ariſe between Landlord and Tenant, or any other, concerning the ſaid Rates in England, Wales, or Berwick upon Tweed, the ſaid ſeveral Commiſſioners, or any Two or more of them, in their ſeveral Diviſions, ſhall have, and they have hereby Power to ſettle the ſame, as they ſhall think fit; and in caſe the Proportions ſet by this or any former Act upon all and every the reſpective Counties, Ridings, Cities, Towns, and Places, in England, Wales, and Berwick upon Tweed, ſhall not be fully aſſeſſed, levied, and paid, according to the true Meaning thereof; or if any of the ſaid Aſſeſſments ſhall be rated or impoſed upon any Perſon not being of Ability to pay the ſame, or upon any empty or void Houſe or Land, where the ſame cannot be collected or levied, or that through any Wilfulneſs, Neglect, Miſtake, or Accident, the ſaid Aſſeſſment charged on each County, Riding, City, Town, or Place, as aforeſaid, by virtue of this or any former Act, happens not to be paid to the Receiver-general, his Deputy or Deputies, as in this or any former Act is directed; that then, and in all and every ſuch Caſe and Caſes, the ſeveral and reſpective Commiſſioners, Aſſeſſors, and Collectors aforeſaid, and every of them reſpectively, are hereby authorized and required to aſſeſs and re-aſſeſs, or cauſe to be aſſeſſed or re-aſſeſſed, levied, and paid, all and every ſuch Sum and Sums of Money, upon the reſpective Diviſions or Hundreds wherein ſuch Deficiency ſhall happen, or Pariſhes therein, as to the ſaid Commiſſioners, or ſuch Number of them as by this Act are authorized to cauſe the ſaid firſt Aſſeſſment hereby required to be made, ſhall ſeem moſt agreeable to Equity and Juſtice; the ſaid new Aſſeſſment to be made, collected, and paid, in ſuch Manner, and by ſuch Means, as in this Act for other Aſſeſſments is declared and directed.

Commiſſioners to ſettle Differences between Landlord and Tenant.

Commiſſioners to cauſe all Deficiencies to be re-aſſeſſed, and made good.

Aſſeſſor refuſing to ſerve, to forfeit, not exceeding 40 l.

And be it further enacted and declared by the Authority aforeſaid, That if any Aſſeſſor or Collector, or other Perſon or Perſons, ſhall wilfully neglect or refuſe to perform his or their Duty in the due and ſpeedy Execution of this preſent

preſent Act, or ſhall be guilty of any Fraud or Abuſe in executing the ſame, the ſaid reſpective Commiſſioners, or any Three or more of them, have hereby Power to impoſe on ſuch Perſon or Perſons, ſo neglecting or refuſing his or their Duties, or being guilty of ſuch Fraud or Abuſe, ſuch Fine or Fines, as by them ſhall be thought fit, ſo the ſame exceed not the Sum of Forty Pounds; which ſaid Fines ſhall not be taken off or diſcharged, but by the Conſent of the Majority of the Commiſſioners who impoſed the ſame, but ſhall be levied by Warrant under the Hands and Seals of the ſaid Commiſſioners, or any Two or more of them, by Diſtreſs and Sale of the Goods and Chattles of the Offenders, and in Default of Goods and Chattles (the Offender not being a Peer or Peereſs, as aforeſaid) to be committed by Warrant under the Hands and Seals of the ſaid Commiſſioners, or any Two or more of them, to Priſon, there to remain till Payment of the ſaid Fine; and all Fines to be impoſed by virtue of this Act in England, Wales, and Berwick upon Tweed, ſhall be paid to the Receivers-general, and by them into the Receipt of His Majeſty's Exchequer; and ſhall be inſerted in the Duplicates in Parchment fairly written, to be tranſmitted to the Office of the King's Remembrancer as aforeſaid, that the ſame may be thereby known, and charged in Account.

Fine not to be diſcharged but by Commiſſioners who impoſed it; and levied by Diſtreſs or Imprisonment,

and paid into the Exchequer,

and inſerted in the Duplicates.

And be it further enacted and declared, That if any Collector or Collectors that ſhall be, by virtue of this Act, appointed for the Receipt of any Sum or Sums of Money thereby to be aſſeſſed in England, Wales, or Berwick upon Tweed, ſhall refuſe or neglect to pay any Sum or Sums of Money, which ſhall be by him or them received, as aforeſaid, and to pay the ſame as in this Act is directed, or ſhall detain in his or their Hands any Money received by him or them, or any of them, and not pay the ſame, as by this Act is directed; the ſaid Commiſſioners of each County, City, Riding, or Town reſpectively, or any Two or more of them, in their reſpective Diviſions, are hereby authorized and impowered to impriſon the Perſon, and ſeize and ſecure the Eſtate, as well Freehold as Copyhold, and all other Eſtate, both Real and Perſonal, of ſuch Collector, to him belonging, or which ſhall deſcend or come into the Hands or Poſſeſſion of his Heirs, Executors, or Adminiſtrators, whereſoever the ſame can be diſcovered or found; and the ſaid Commiſſioners, who ſhall ſo ſeize or ſecure the Eſtate of any Collector or Collectors, ſhall be and are hereby impowered to appoint a Time for a General Meeting of the ſaid Commiſſioners for ſuch County, Riding, City, Town,

Collectors detaining the Money, to be impriſoned, their Eſtates ſeized and ſold, &c.

Town, or Place, and there to cauſe publick Notice to be given of the Place where ſuch Meeting ſhall be appointed, Six Days at leaſt before ſuch General Meeting; and the Commiſſioners preſent at ſuch General Meeting, or the major Part of them, in caſe the Monies detained by any ſuch Collector or Collectors be not paid and ſatisfied as it ought to be, according to the Directions of this Act, ſhall be and are hereby impowered and required to ſell and diſpoſe of all ſuch Eſtates, which ſhall be, for the Cauſe aforeſaid, ſeized and ſecured, or any Part of them, to ſatisfy and pay into the Hands of the Receiver-general, or his Deputy, for ſuch County, Riding, or Place, the Sum which ſhall be detained in the Hands of ſuch Collector or Collectors, their Heirs, Executors, or Adminiſtrators reſpectively.

Commiſſioners to examine whether the Sums aſſeſſed be duly collected, &c.

And it is hereby further enacted and declared, That at the Expiration of the reſpective Times in this Act preſcribed for the full Payment of the ſaid quarterly Aſſeſſments in England, Wales, and Berwick upon Tweed, the ſeveral and reſpective Commiſſioners, or any Two or more of them, within their Diviſion or Hundred, ſhall, and are hereby required to call before them the Collectors within each reſpective Diviſion or Hundred, Pariſh or Place, and to examine and aſſure themſelves, of the full and whole Payment of the particular Sum and Sums of Money charged upon the ſame Diviſion or Hundred, and every Pariſh and Place therein, and of the due Return of the ſame into the Hands of the reſpective Receivers-general, their Deputy or Deputies, of the ſaid Counties, Ridings, Cities, Towns, and Places reſpectively, and by ſuch Receivers-general into the Receipt of His Majeſty's Exchequer; to the End there may be no Failure in the Payment of any Part of the Aſſeſſment by virtue of this Act to be aſſeſſed and paid, nor any Arrears remaining chargeable upon any of the ſaid Counties, Ridings, Cities, Towns, and Places reſpectively; and in caſe of any Failure in the Premiſſes, the ſaid Commiſſioners, or any Two or more of them, are hereby authorized and required to cauſe the ſame to be forthwith levied and paid, according to the true Intent and Meaning of this Act.

In caſe of Controverſies in aſſeſſing Commiſſioners, the Commiſſioners concerned to withdraw.

And it is hereby enacted and declared, That in caſe any Controverſy ſhall ariſe concerning the ſaid Aſſeſſments, or the dividing, apportioning, or Payment thereof, which concerns any of the Commiſſioners before by this Act appointed, the Commiſſioners ſo concerned in the ſaid Controverſy, in their own Right, or in the Right of any other Perſon for whom they ſhall act as Steward, Agent,

Agent, Attorney, or Sollicitor, ſhall have no Voice, but ſhall withdraw at the Time of the Debate of ſuch Controverſy, until it be determined by the reſt of the Commiſſioners; and in Default thereof the Commiſſioners then preſent ſhall have Power, and are hereby required to impoſe ſuch Fine or Fines, as to them ſhall be thought fit, upon the Commiſſioner ſo refuſing to withdraw, not exceeding Twenty Pounds, and to cauſe the ſame to be levied and paid, as other Fines to be impoſed by virtue of this Act are to be levied and paid; and all Queſtions and Differences which ſhall ariſe touching any of the ſaid Rates, Duties, and Aſſeſſments, in England, Wales, and Berwick upon Tweed, or the collecting thereof, ſhall be heard and finally determined by the ſaid Commiſſioners, in ſuch Manner as by this Act is directed, upon Complaint thereof made to them by any Perſon or Perſons thereby grieved, without further Trouble, or Suit in Law, in his Majeſty's Court of King's Bench, or any other Court whatſoever.

In Default to be fined, not above 20 *l.*

And be it further enacted and declared, That no Privileged Place or Perſon, Body Politick or Corporate, within the Counties, Ridings, Cities, and Towns aforeſaid, in England, Wales, and Berwick upon Tweed, ſhall be exempted from the ſaid Aſſeſſments and Taxes; but that they, and every of them, and alſo all Fee-farm Rents, and all other Rents, Payments, Sum and Sums of Money, and Annuities, iſſuing out of, or payable for, any Lands, ſhall be liable towards the Payment of every Sum by this Act to be taxed and levied; and all ſuch Tenants are hereby directed and authorized to pay them proportionably, according to the Rates and Aſſeſſments by this Act directed and appointed; and all ſuch Tenants ſhall be hereby ſaved and kept harmleſs, by the Authority of this Act, from any further Payment of any ſuch Proportion of ſuch Rent, Rents, Sums of Money, or Annuities, to any Perſon or Perſons to whom any ſuch Rent, Rents, Sums of Money, or Annuities, as aforeſaid, ſhould or ought to be paid, to all Intents and Purpoſes whatſoever, as fully and amply as if they had paid the ſame to any Perſon or Perſons, to whom the ſame is or are reſerved, or become due.

No Privileged Place or Perſon exempt from this Tax.

Fee-farm Rents, *&c.* to be taxed.

Tenants to pay the Rates.

Provided, That nothing in this Act contained ſhall extend to charge any College or Hall in either of the Two Univerſities of Oxford or Cambridge, or the Colleges of Windſor, Eaton, Winton, or Weſtminſter, or the Corporation of the Governors of the Charity for the Relief of the poor Widows and Children of Clergymen, or the College of Bromley, or any Hoſpital in England, Wales, or Berwick

Colleges, *&c.* in the Univerſities, *&c.* not chargeable.

upon Tweed, for or in reſpect of the Sites of the ſaid Colleges, Halls, or Hoſpitals, or any of the Buildings within the Walls or Limits of the ſaid Colleges, Halls, or Hoſpitals; or any Maſter, Fellow, or Scholar or Exhibitioner of any ſuch College or Hall, or any Reader, Officer, or Maſter of the ſaid Univerſities, Colleges, or Halls, or any Maſters or Ushers of any Schools in England, Wales, or Berwick upon Tweed, for or in reſpect of any Stipend, Wages, Rents, Profits, or Exhibitions whatſoever, ariſing or growing due to them, in reſpect of the ſaid ſeveral Places or Employments in the ſaid Univerſities, Colleges, or Schools; or to charge any of the Houſes or Lands, which on or before the Five and twentieth Day of March, One thouſand ſix hundred and ninety three, did belong to the Sites of any College or Hall in England, Wales, or Berwick upon Tweed, or to Chriſt's Hoſpital, Saint Bartholomew, Bridewell, Saint Thomas and Bethlehem Hoſpitals, in the City of London, and Borough of Southwark, or any of them; or to the ſaid Corporation of the Governors of the Charity for the Relief of the poor Widows and Children of Clergymen, or the College of Bromley; or ſhall extend to charge any other Hoſpitals or Alms-houſes in England, Wales, or Berwick upon Tweed, for or in reſpect only of any Rents or Revenues, which on or before the ſaid Five and twentieth Day of March, One thouſand ſix hundred and ninety three, were payable to the ſaid Hoſpitals or Alm-houſes, being to be received and diſburſed for the immediate Uſe and Relief the Poor of the ſaid Hoſpitals and Almshouſes only.

Nor the Houſes or Lands which before the 25th of *March*, 1693, did belong to *Chriſt's Hoſpital*, &c.

Nor Corporation of Clergymens Sons, *Bromley* College, or any other Hoſpitals.

Provided, That no Tenants that hold and enjoy any Lands or Houſes by Leaſe or other Grant from the ſaid Corporation, or any of the ſaid Hoſpitals or Alms-houſes, do claim or enjoy any Freedom, Exemption, or Advantage by this Act; but that all the Houſes and Lands, which they ſo hold, ſhall be rated and aſſeſſed for ſo much as they are yearly worth, over and above the Rents reſerved and payable to the ſaid Corporation, or to the ſaid Hoſpitals or Alms-houſes, to be received and diſburſed for the immediate Support and Relief of the Poor of the ſaid Hoſpitals and Alms-houſes.

No Tenants of Hoſpitals, &c. to claim any Exemption.

Provided always, That nothing in this Act contained ſhall be conſtrued or taken to diſcharge any Tenant of any the Houſes or Lands belonging to the ſaid Colleges, Halls, or Hoſpitals, Alms-houſes, or Schools, or any of them, who by their Leaſes, or other Contracts, are and do ſtand obliged to pay and diſcharge all Rates, Cares, and Impoſitions whatſoever; but that they, and every of them, ſhall

Such Tenants not diſcharged, who by Leaſes are obliged to pay Taxes.

ſhall be rated, and pay all ſuch Rates, Taxes, and Impoſitions; any thing in this Act contained to the contrary notwithſtanding.

Commiſſioners to determine how far Lands, &c. belonging to Hoſpitals, &c. not exempted by Name, ought to be charged.

And in caſe any Queſtion hath been, or ſhall be made, how far any Lands or Tenements belonging to any Hoſpital or Alms-houſe in England, Wales, or Berwick upon Tweed, not exempted by Name out of this Act, ought to be aſſeſſed and charged to the Land Tax; be it enacted and declared, That the ſame ſhall be determined by the ſaid Commiſſioners, or any Three or more of them, or the major Part of them then preſent, upon Appeal before them at the Day or Days by them appointed for the hearing and determining of Appeals; whoſe Determination in ſuch Caſe ſhall be final.

All Hoſpitals Lands, &c. aſſeſſed by 4 *W. & M.* liable to this Aid, and no other.

Provided always, and it is hereby enacted, That all ſuch Lands, Revenues, or Rents, belonging to any Hoſpital or Alms-houſe, or ſettled to any charitable or pious Uſe, as were aſſeſſed in the Fourth Year of the Reign of Their late Majeſties King William and Queen Mary, ſhall be, and are hereby adjudged to be liable to be charged towards the Payment of this preſent Aid; and that no other Lands, Tenements, or Hereditaments, Revenues, or Rents whatſoever, then belonging to any Hoſpital or Alms-houſe, or ſettled to any charitable or pious Uſes, as aforeſaid, ſhall be charged, taxed, or aſſeſſed by virtue of this preſent Act, towards the ſaid Sum to be raiſed in England, Wales, and Berwick upon Tweed, as aforeſaid; any thing herein contained to the contrary notwithſtanding.

Receivers of Fee-farm Rents, &c. to allow 3 *s.* *per* Pound to the Parties, without Fee, on Penalty of 20 *l.*

And it is hereby further enacted, That all and every Auditors, Reeves, Receivers, and their Deputies, who audit or receive any Fee-farm Rents, or other chief Rents (ariſing in England, Wales, or Berwick upon Tweed) due to His Majeſty, or to any Perſon or Perſons claiming by any Grant or Purchaſe from or under the Crown, ſhall allow Three Shillings for every Pound of the ſaid Rents, and a proportional Rate for any greater Sum than Ten Shillings, to the Party or Parties paying the ſame, without any Fee for ſuch Allowance, upon the Penalty of Twenty Pounds to the Party grieved, to be recovered by Action of Debt, or upon the Caſe, together with full Coſts of Suit; any thing in this Act contained to the contrary thereof in any wiſe notwithſtanding: And if any ſuch Auditor of the Revenues, or any of them, belonging to His Majeſty, or any Deputy, or any other Perſon acting for or on the Behalf of any ſuch Auditor, ſhall, in the Account of any Reeve, Receiver, or otherwiſe, ſet inſuper any Tenant or other

Auditors, &c. ſetting Tenants *inſuper* for what ought to be allowed, or refuſing Allowance.

Perſon, or make any ſuch Tenant or other Perſon, or his or their Eſtate, liable to any Diſtreſs, Forfeiture, or Vexation whatſoever, for any Sum or Sums of Money, which, by the true Intent and Meaning of this Act, ought to be allowed after the Rate of Three Shillings in the Pound, or ſhall refuſe, neglect, or delay, to allow, and finally diſcharge the ſame in the proper Accounts, wherein the ſame ought to be allowed and diſcharged; that then, and for every or any ſuch Offence, every ſuch Auditor, or Deputy, or Perſon acting for ſuch Auditor, ſhall forfeit the Sum of One hundred Pounds to the Party grieved, to be recovered as aforeſaid, and ſhall be incapable to enjoy his Office or Place, or any Office or Place of Truſt under His Majeſty.

to forfeit 100*l.*

Such Fee-farm Rents only to have an Allowance of 3*s.* *per* Pound, as are anſwerable to the Crown, or were purchaſed according to 22 & 23 *Car.* II.

And be it further enacted and declared by the Authority aforeſaid, That the Fee-farm Rents, for which a Deduction or Allowance, after the Rate of Three Shillings in the Pound, is intended to be made by this preſent Act, are ſuch Fee-farm Rents only, as are anſwerable to His Majeſty, or have been purchaſed from the Crown by virtue of Two Acts of Parliament made in the Two and twentieth and Three and twentieth Years of the Reign of the late King Charles the Second, for and concerning the Sale of Fee-farm Rents, or One of them, and which were not, on or before the Five and twentieth Day of March, One thouſand ſix hundred and ninety three, payable to any College, Hoſpital, Reader in either Univerſity, or any other Perſon or Perſons before exempted by this Act; provided ſuch Deduction or Allowance do not exceed the Sum aſſeſſed by virtue of this Act, upon the whole Eſtate or Eſtates, out of which ſuch purchaſed Fee-farm Rent or Rents doth or do iſſue;

The Owners to allow the ſame to the Party paying.

and the Owners and Receivers of ſuch Fee-farm Rents ſhall and are hereby required, on Payment of ſuch Rents, to allow Three Shillings for every Twenty Shillings of the ſaid Rents, and ſo in Proportion for any Sum not leſs than Ten Shillings, to the Party or Parties paying the ſame; any thing in this Act contained to the contrary notwithſtanding.

Liſts of Penſions, &c. to be delivered *gratis* to the Aſſeſſors.

And be it enacted, That the Officers in the Receipt of His Majeſty's Exchequer, and in other the publick Offices, upon Requeſt to them made by the reſpective Aſſeſſors, ſhall deliver gratis true Liſts or Accounts of all Penſions, Annuities, Stipends, or other annual Payments, and of all Fees, Salaries, and other Allowances, payable at the ſaid Receipt, or in the ſaid publick Offices, to any Commiſſioner or Commiſſioners, Officer or Officers, for the Execution of this Act, for the better

Guidance

Guidance of the ſaid Aſſeſſors in the charging of the ſame. And that in all Caſes where any Penſions, Annuities, Stipends, or other yearly Payments, or the Fees, Salaries, Wages, or other Allowances or Profits charged by this Act, ſhall be payable at the Receipt of the Exchequer, or by the Cofferer of His Majeſty's Houſhold, or out of any other publick Office, or by any of His Majeſty's Receivers or Paymaſters in England, Wales, or Berwick upon Tweed, the Tax or Payment, which, in purſuance of this Act, ſhall be charged for or in reſpect of ſuch Annuities, Penſions, Stipends, Fees, Salaries, Wages, Allowances, or Profits, ſhall and may (in caſe of Nonpayment thereof) be detained and ſtopt out of the ſame, or out of any Money which ſhall be paid upon ſuch Penſions, Annuities, Stipends, Fees, Salaries, Wages, Allowances, or Profits, or for Arrears thereof, and be applied to the Satisfaction of the Rates and Duties not otherwiſe paid as aforeſaid; and the proper Officers in the ſaid Exchequer, and other the publick Offices aforeſaid, ſhall keep true Accounts of all Monies ſtopt, and (upon Requeſt) ſhall give Copies of ſuch Accounts to the proper Collectors of ſuch Monies, for the reſpective Pariſhes or Places where the ſaid Monies are aſſeſſed by this Act.

Taxes on Penſions, &c. not paid, to be ſtopt in the Exchequer.

A true Account to be kept of the Money ſtopt.

Provided, That where any Perſon inhabiting within the City of London, or any other City or Town-corporate of England, Wales, or Berwick upon Tweed, hath his Dwelling-houſe in One of the Pariſhes or Wards therein, and hath any Goods, Wares, or Merchandizes, in any One or more of the other Pariſhes or Wards within the ſame, that then ſuch Perſon ſhall be taxed, charged, and aſſeſſed, for ſuch his Goods and Merchandizes, in the Pariſh or Ward where he dwelleth, and not elſewhere, within the ſaid City or Town-corporate.

Perſons to be taxed in the Pariſh where they dwell.

Provided nevertheleſs, That no Clauſe or Proviſo in this Act ſhall extend to the Leſſening or Abatement of the full Sum appointed by this Act to be taxed, collected, levied, and paid, but that the ſame be fully aſſeſſed, levied, collected, and paid, in the ſeveral and reſpective Counties, Cities, and Towns aforeſaid, in England, Wales, and Berwick upon Tweed, in ſuch Manner and Form, and to ſuch Uſes, as herein is before-mentioned and declared.

No Proviſo to leſſen the full Sum by this Act to be levied.

Provided, That nothing in this Act contained ſhall be conſtrued to alter, change, or determine, or make void, any Contracts, Covenants, or Agreements whatſoever, between Landlord and Tenant, or any other Perſons, touching the Payment of Taxes and Aſſeſſments, in

Contracts between Landlord and Tenant, touching Taxes, not to be avoided.

England, Wales, and Berwick upon Tweed; any thing herein contained to the contrary notwithſtanding.

All Places to pay where uſually aſſeſſed.

Provided always, and be it further enacted and declared by the Authority aforeſaid, That for the avoiding all Obſtructions and Delays in aſſeſſing and collecting the Sums by this Act to be rated and aſſeſſed upon any Manors, Lands, Tenements, Rents, Tithes, or other Hereditaments, all Places, Conſtablewicks, Diviſions, and Allotments, which have been uſed to be rated and aſſeſſed, ſhall pay and be aſſeſſed in ſuch County, Hundred, Rape, Wapentake, Conſtablewick, Diviſion, or Place of Allotment, within England, Wales, and Berwick upon Tweed, as the ſame have heretofore been uſually aſſeſſed in, and not elſewhere.

Weſt Barnfield to be aſſeſſed in the Lathe of *Skray, Com' Kent.*

Provided nevertheleſs, That the Hundred of Weſt Barnfield, formerly rated or aſſeſſed in the Lathe of Aleſford in the County of Kent, may for the future (if the Commiſſioners think fit) be rated and aſſeſſed in the Lathe of Skray in the County aforeſaid; as likewiſe may the Tithing of Northmore in the County of Oxford be aſſeſſed in the Hundred of Bampton in the ſaid County; and the Tithings of Charlbury, Fallar, and Finſtock, in the Hundred of Chadlington in the ſaid County; as alſo the whole Town and Pariſh of Leeds in the County of York, in the Hundred of Skyrack in the ſaid County; and the Pariſh of Ombersley in the County of Worceſter, in the lower Diviſion of Oſwaldſlow Hundred in the ſaid County; and the Pariſh of Aldemaſton, in the Eaſtern Diviſion of Oſwaldſlow Hundred in the ſaid County; and the Pariſh of Yardley in Bromſgrove Diviſion of Halfſhire Hundred in the ſaid County; and the Foreſt of Chute ſhall be aſſeſſed and pay where the ſame was aſſeſſed to the Firſt Aid of Four Shillings in the Pound granted to Their late Majeſties King William and Queen Mary; and that the Pariſh of Upton upon Severn, in the County of Worceſter, formerly rated and aſſeſſed in the lower Diviſion of Oſwaldſlow Hundred in the ſaid County, may for the future, if the Commiſſioners think fit, be rated and aſſeſſed in the lower Diviſion of Perſhore Hundred in the ſaid County; and alſo the Profits of the Navigation of the Rivers Calder and Ayre, in the Weſt Riding of the County of York, ſhall be aſſeſſed and paid, One Moiety thereof at the Town of Wakefield, and the other Moiety at the Town of Leeds, and not elſewhere.

Northmore, Com' Oxon. in *Bampton.*

Charlbury, &c. in *Chadlington.*

Leeds, Com' Ebor. in *Skyrack.*

Ombersley, Com' Worceſter, in *Oſwaldſlow* Hundred.

Aldemaſton, in *Oſwaldſlow* Hundred.

Pariſh of *Yardley,* in *Halfſhire* Hundred.

Foreſt of *Chute,* where the Firſt 4 *s.* Aid was aſſeſſed.

Upton, in *Perſhore* Hundred.

Calder and *Ayre,* at *Wakefield* and *Leeds.*

And whereas the Palace of Somerſet Houſe has been uſually rated and aſſeſſed within the Liberty of the Dutchy of Lancaſter in the Strand, but the Inhabitants and Occupiers of Apartments and Buildings, within and belonging

longing to the ſaid Palace, have evaded or refuſed the Payment of the ſaid Rates, to the Prejudice of the Proprietors and Owners of Lands and Buildings within the ſaid Liberty; now it is hereby enacted and declared, That all and every the Inhabitants and Occupiers of Apartments and Buildings within and belonging to the ſaid Palace, ſhall be liable to, and chargeable with, the Payment of ſuch Rates and Aſſeſſments as ſhall be ſet upon them reſpectively, in Proportion to the Rates and Aſſeſſments that ſhall be made and aſſeſſed upon other the Lands and Buildings within the ſaid Liberty, and that the ſame Powers and Remedies ſhall be made uſe of for the aſſeſſing, levying, and collecting ſuch Rates and Aſſeſſments, as are by this Act given for the aſſeſſing, levying, and collecting the Rates and Duties thereby directed to be raiſed.

Inhabitants of Apartments, &c. in *Somerſet Houſe*, to be aſſeſſed in the ſame Proportion with thoſe in *Lancaſter* Liberty.

And be it further enacted by the Authority aforeſaid, That if any Action, Plaint, Suit, or Information, ſhall be commenced or proſecuted againſt any Perſon or Perſons, for what he or they do in purſuance or Execution of this Act, in England, Wales, or Berwick upon Tweed, ſuch Perſon or Perſons, ſo ſued in any Court whatſoever, ſhall and may plead the General Iſſue, Not Guilty; and upon Iſſue joined, may give this Act, and the Special Matter, in Evidence; and if the Plaintiff or Proſecutor ſhall become Nonſuit, or forbear further Proſecution, or ſuffer a Diſcontinuance, or if a Verdict paſs againſt him, the Defendants ſhall recover Treble Coſts, for which they ſhall have the like Remedy, as in Caſes where Coſts by Law are given to Defendants.

General Iſſue.

Treble Coſts.

Provided always, and be it enacted, That in caſe any Lands or Houſes in any Pariſh, Place, or Conſtablewick in England, Wales, or Berwick upon Tweed, ſhall be unoccupied, and no Diſtreſs can be found on the ſame, by reaſon whereof the ſaid Pariſh, Place, or Conſtablewick, is forced to pay and make good the Tax aſſeſſed upon ſuch Lands lying unoccupied; that then it ſhall and may be lawful at any Time after, for the Collectors, Conſtables, or Tythingmen of the ſaid Pariſh, Place, or Conſtablewick, for the time being, to enter and diſtrain upon the Lands or Houſes, where there ſhall be any Diſtreſſes thereupon to be found; and the Diſtreſs and Diſtreſſes (if not redeemed within Four Days, by Payment of the Tax, and Charge of the Diſtreſs) to ſell, returning the Overplus to the Owner or Owners of ſuch Diſtreſs; and the ſaid Collector, Conſtable, or Tythingman, is hereby enjoined to diſtribute the Money raiſed by the ſaid Diſtreſs and Sale, proportionably, to

Where Lands, &c. are unoccupied, and no Diſtreſs found, Collectors may diſtrain at any Time after.

the Parties who contributed to the Tax of the unoccupied Lands or Houſes.

Wood may be cut down, and ſold for Diſtreſs.

Provided always, and be it enacted, That where any Wood Lands in England, Wales, or Berwick upon Tweed, ſhall be aſſeſſed, and no Diſtreſs can be had, that in ſuch Caſe it ſhall and may be lawful to and for any Collector, Conſtable, Headborough, or Tythingman, by Warrant under the Hands and Seals of Two or more of the Commiſſioners of that Hundred or Diviſion, at ſeaſonable Times of the Year, to cut and ſell to any Perſon or Perſons ſo much of the Wood growing on the ſaid Wood Lands ſo aſſeſſed (Timber Trees excepted) as ſhall pay the Aſſeſſment or Aſſeſſments ſo behind and unpaid, and the Charge incident thereunto; and that it ſhall and may be lawful for the Perſon or Perſons, and his or their Aſſigns, to whom ſuch Wood ſhall be ſold, to fell, cut down, diſpoſe, and carry away the ſame to his own Uſe, rendering the Overplus (if any be) to the Owner; any Law to the contrary notwithſtanding.

(Timber Trees excepted)

Tithes, Tolls, &c. not paid within 6 Days after Demand, &c. may be ſeized and ſold.

Provided always, and be it further enacted, That where any Tax or Aſſeſſment ſhall be charged or laid on any Tithes, ſuch Tolls as are chargeable by this Act, Profits of Markets, Fairs, or Fiſheries, or any other annual Profits, in England, Wales, or Berwick upon Tweed, not diſtrainable, in caſe the ſame ſhall not be paid within Six Days after ſuch Aſſeſſment ſo charged or laid, or demanded, that it ſhall and may be lawful to and for the Collector, Conſtable, or other Officer thereunto appointed, by Warrant under the Hands and Seals of any Two or more of the Commiſſioners authorized by this Act, to ſeize, take, and ſell ſo much of the ſaid Tithes, whereſoever they can be found, Tolls, or other Profits, ſo charged, as ſhall be ſufficient for the levying the ſaid Tax or Aſſeſſment, and all the Charges occaſioned by ſuch Nonpayment thereof, rendering the Overplus, if any be, to the Owner.

And, for the better preventing ſuch unjuſt Vexations as might be occaſioned by ſuch Perſons as ſhall be appointed Receivers-general of any of the Sums of Money granted by this Act, to be raiſed in England, Wales, or Berwick upon Tweed; and to the Intent the ſaid Receivers-general may return a true Account into His Majeſty's Court of Exchequer, of any Sum or Sums of Money as ſhall be received by them, and every of them, their and every of their Deputy or Deputies; be it enacted by the Authority aforeſaid, That if any ſuch Receiver-general ſhall return, or certify into the ſaid Court, any Sum or Sums of Money to be in Arrear, and unpaid, after

Receiver-general returning Perſons, who have paid the Tax, to be in Arrear,

after the ſame have been received, either by ſuch Receiver-general, or his Deputy or Deputies, or any of them, or ſhall cauſe any Perſon or Perſons, or Places, to be ſet inſuper, in the ſaid Court, for any Sum or Sums of Money that have been ſo received; that then every ſuch Receiver-general ſhall be liable to pay to every Perſon or Perſons that ſhall be moleſted, vexed, or damaged, by reaſon of any ſuch unjuſt Certificate, Return, or ſetting inſuper, Treble the Damage that ſhall be thereby occaſioned, to be recovered by Action of Debt, Bill, Plaint, or Information; in which no Eſſoin, Protection, or Wager of Law, ſhall be allowed, or any more than One Imparlance; and ſhall alſo forfeit to His Majeſty, His Heirs, and Succeſſors, Double the Sum that ſhall be ſo unjuſtly certified, or returned, or cauſed to be ſet inſuper.

forfeits Treble Damages to the Party grieved,

and to His Majeſty Double the Sum ſo returned.

And be it further enacted by the Authority aforeſaid, That the Commiſſioners that ſhall be within any County, City, or Place, within the reſpective Limits of England, Wales, or Berwick upon Tweed, or the major Part of them, ſhall tax and aſſeſs every Aſſeſſor within their Diviſions, for all and ſingular the Matters and Things for which by this Act he ought to be taxed and aſſeſſed; and all Sums aſſeſſed upon every the ſaid Aſſeſſors, and the Aſſeſſments made and ſet by the Aſſeſſors aforeſaid, ſhall be written, eſtreated, levied, and gathered, according to the true Intent and Meaning of this Act.

Commiſſioners to aſſeſs the Aſſeſſors.

Provided alſo, That no Perſon inhabiting in any City, Borough, or Town-corporate, in England, Wales, or Berwick upon Tweed, ſhall be compelled to be an Aſſeſſor or Collector of or for any Part of the Rates and Aſſeſſments hereby granted, in any Place or Places out of the Limits of the ſaid City, Borough, or Town-corporate.

None compelled to be Aſſeſſors out of the Limits of the City, &c.

Provided always, and be it enacted, That every Rate, Tax, and Aſſeſſment, which ſhall be made or impoſed by virtue of this Act, in reſpect of any Houſe or Tenement which an Ambaſſador, Reſident, Agent, or other Publick Miniſter of any foreign Prince or State, now doth, or hereafter ſhall inhabit or occupy, ſhall be paid by the Landlord or Owner of the ſaid Houſes or Tenements reſpectively.

Aſſeſſments on foreign Miniſters Houſes to be paid by the Landlords.

And be it further enacted by the Authority aforeſaid, That in all privileged and other Places, being Extraparochial, or not within the Conſtablewicks or Precincts of the reſpective Aſſeſſors, to be appointed by virtue of this Act, in England, Wales, or Berwick upon Tweed, (although in any monthly or other Tax they have not been

In Places Extraparochial Commiſſioners to nominate Aſſeſſors and Collectors, &c.

rated heretofore) and in all Pariſhes where Two able and ſufficient Inhabitants cannot be found, the ſaid Commiſſioners, or any Two or more of them, ſhall, and they are hereby required to nominate and appoint Two or more fit Perſons, living in or near the ſaid privileged or other Places as aforeſaid, to be Aſſeſſors for the ſaid Places, and to make and return the ſaid Aſſeſſments, in like Manner as by this Act is appointed in any Pariſh, Tything, or Place; and alſo to appoint Two more Collectors, who are hereby required to collect and pay the ſame in Manner appointed by this Act for the collecting and paying all the aforeſaid Sums of Money chargeable by this Act.

No Commiſſioner, &c. liable to any other Penalties than ſuch as are inflicted by this Act.

Provided always, and be it further enacted by the Authority aforeſaid, That no Commiſſioner, Aſſeſſor, or Collector, who ſhall be employed in the Execution of this Act, in England, Wales, or Berwick upon Tweed, ſhall be liable, for or by reaſon of ſuch Execution, to any Penalty or Penalties, other than ſuch as by this Act are or may be inflicted for or by reaſon of ſuch Execution.

Commiſſioners not to act without taking the Oaths appointed by 1 *Geo.* I.

Provided always, and be it enacted, That no Perſon ſhall be capable, in England, Wales, or Berwick upon Tweed, of acting as a Commiſſioner in the Execution of this Act, or executing any the Powers therein contained (unleſs it be the Power hereby given of adminiſtering Oaths) until ſuch Time as he ſhall have taken the Oaths appointed by Two Acts of Parliament, One made in the Firſt Year of the Reign of His late Majeſty King George the Firſt (intituled, An Act for the further Security of His Majeſty's Perſon and Government, and the Succeſſion of the Crown in the Heirs of the late Princeſs *Sophia*, being Proteſtants; and for extinguiſhing the Hopes of the pretended Prince of *Wales*, and his open and ſecret Abettors;) and the other made in the Sixth Year of the Reign of His preſent Majeſty, intituled, An Act for altering the Oath of Abjuration and the Aſſurance; and for amending ſo much of an Act of the Seventh Year of Her late Majeſty Queen *Anne*, intituled, *An Act for the Improvement of the Union of the Two Kingdoms*, as, after the Time therein limited, requires the Delivery of certain Liſts and Copies therein mentioned to Perſons indicted of High Treaſon, or Miſpriſion of Treaſon;) which Oaths it ſhall and may be lawful for any Two or more of the Commiſſioners to adminiſter, and they are hereby required to adminiſter the ſame to any other of the ſaid Commiſſioners.

& 6 *Geo.* III.

Acting before Oaths taken, forfeit 200 *l.*

Provided always, and be it enacted, That if any Perſon hereby appointed a Commiſſioner for any County, City, Town, or Place, in England, Wales, or Berwick upon

upon Tweed, ſhall preſume to act as a Commiſſioner in the Execution of this Act, before he ſhall have taken the Oaths which by this Act he is required to take, and in Manner hereby preſcribed, he ſhall forfeit to His Majeſty the Sum of Two hundred Pounds.

Officers to pay where employed, &c.

Provided alſo, That every Perſon in England, Wales, or Berwick upon Tweed, rated or aſſeſſed for his Office or Employment, ſhall be rated and pay for his ſaid Office or Employment in the County, City, or Place, where the ſame ſhall be exerciſed, although the Revenue or Profits ariſing by ſuch Office or Employment are payable elſewhere.

Officers in *Chancery* to be aſſeſſed in the Rolls Liberty.

Provided always, That the Right Honourable the Maſter of the Rolls, the Maſters in Chancery, Six Clerks, Clerks of the Petty Bag, Examiners, Regiſters, Clerks of the Inrolments, Clerks of the Affidavit and Subpœna Offices, and all other the Officers of the Court of Chancery, that execute their Offices within the Liberty of the Rolls, ſhall there be aſſeſſed for their reſpective Offices Salaries, and other Profits, and not elſewhere; and

Annuities, where rated.

that all Annuities, Stipends, and Penſions, payable to any Officers in reſpect of their Offices, ſhall be rated and aſſeſſed where ſuch Officers are rated and aſſeſſed for their Offices, and not elſewhere; and that all other Penſions,

Penſions, where payable.

Stipends, and Annuities, in England, Wales, and Berwick upon Tweed, not charged upon Lands, ſhall be charged and aſſeſſed in the Pariſhes or Places where they are payable; and every Perſon who is or ſhall be rated in

Perſonal Eſtates, where Perſons reſident, &c.

England, Wales, or Berwick upon Tweed, for or in reſpect of any Perſonal Eſtate to him or her any ways belonging, ſhall be rated at ſuch Place where he or ſhe ſhall be reſident at the Time of the Execution of this Act; and

Perſons not Houſholders, where reſident.

all Perſons not being Houſholders, nor having a certain Place of Reſidence, ſhall be rated at the Place where they ſhall be reſident at the Time of the Execution of this Act; and if any Perſon who ought to be rated in Eng-

Abſent Perſons to be rated where they were laſt reſident.

land, Wales, or Berwick upon Tweed, by virtue of this Act, for or in reſpect of his Perſonal Eſtate, ſhall, at the Time of his Aſſeſſment, be out the Realm, ſuch Perſon ſhall be rated therefore in ſuch County, City, or Place, where he was laſt abiding within this Realm.

Goods, &c. to be aſſeſſed where they ſhall be.

Provided, That where any Perſon ſhall have any Goods, Wares, or Merchandizes, in any County or Counties, other than the County where he ſhall be reſident, or had his laſt Reſidence, it ſhall be lawful at any Time before the Twenty fourth Day of Auguſt, One thouſand ſeven hundred and ſixty ſeven, to rate and aſſeſs ſuch Perſon for

ſuch Goods, Wares, and Merchandizes, in any County or Counties where the ſame ſhall be; and every Perſon who ſhall be rated and aſſeſſed for or in reſpect of any Manors, Meſſuages, Lands, or Tenements, or other the Premiſſes, according to the former Clauſes of this Act, ſhall be rated and aſſeſſed in the Places where ſuch Manors, Meſſuages, Lands, and Tenements, and other the Premiſſes reſpectively do lie, and not elſewhere.

Perſons doubly rated, diſcharged on Certificate.

Provided always, That if any Perſon or Perſons, by reaſon of his, her, or their having ſeveral Manſion-houſes, or Places of Reſidence, or otherwiſe, ſhall be doubly charged for any Perſonal Eſtate, Offices, or otherwiſe, by Occaſion of this Act; then upon Certificate made by any Two or more of the Commiſſioners for the County, Riding, City, or Place, of his, her, or their laſt perſonal Reſidence, under their Hands and Seals, of the Sum or Sums charged upon him, her, or them (which Certificate the ſaid Commiſſioners are hereby required to give without Delay, Fee, or Reward) and upon Oath made of ſuch Certificate before any Juſtice of the Peace of the County or Place where the ſaid Certificates ſhall be made (which Oath the ſaid Juſtice of the Peace is hereby authorized and required to adminiſter) then the Perſon or Perſons ſo doubly charged ſhall, for ſo much as ſhall be ſo certified, be diſcharged in every other County, City, or Place in England, Wales, or Berwick upon Tweed.

Not to extend to *Scotland*, *Ireland*, *Jerſey*, or *Guernſey*.

Provided alſo, That this Act ſhall not extend to the Inhabitants of Scotland, Ireland, Jerſey, or Guernſey, for aſſeſſing any ſuch Perſonal Eſtate, which they, or any to their Uſe, have, within thoſe Places, for or towards the ſaid Sum hereby charged upon England, Wales, and Berwick upon Tweed, as aforeſaid; and if any Perſon that ought to be tared by virtue of this Act, in England, Wales, or Berwick upon Tweed, for or in reſpect of his Perſonal Eſtate, ſhall, by changing his Place of Reſidence, or by any other Fraud or Covin, eſcape from the Taration, and not be tared, and the ſame be proved before the Commiſſioners, or any Two or more of them, or before One or more Juſtice or Juſtices of the Peace of the County where ſuch Perſon dwelleth or reſideth, at any Time within One Year next after ſuch Tax made, every Perſon that ſhall ſo eſcape from the Taration and Payment, ſhall be charged (upon Proof thereof) at Treble the Value of ſo much as he ſhould or ought to have been charged at by this Act; the ſaid Treble Value, upon Certificate thereof made into the Exchequer by the Commiſſioners, Juſtice or Juſtices (before whom ſuch Proof ſhall be made) to be

Perſons avoiding the Tax, charged Treble.

levied

levied on the Goods, Lands, and Hereditaments of ſuch Perſons.

And, for the better Diſcovery of Perſonal Eſtates intended to be charged by this Act, be it further enacted by the Authority aforeſaid, That every Houſholder in England, Wales, or Berwick upon Tweed, ſhall, upon Demand of the Aſſeſſors of the reſpective Pariſhes or Places, give an Account of the Names and Qualities of ſuch Perſons as ſhall ſojourn or lodge in their reſpective Houſes, under the Penalty of forfeiting to his Majeſty the Sum of Five Pounds; to be levied and recovered in ſuch Manner as any other Penalty in this Act mentioned ſhall and may be levied and recovered.

Houſholders to give an Account of their Lodgers, on Forfeiture of 5 *l.*

And be it enacted by the Authority aforeſaid, That all and every Perſon and Perſons having any Share or Shares, or Intereſt, in any freſh Stream or running Water brought to the North Parts of London, commonly called the New River, or in the Thames Water-works, or in Mary-bone, or in Hampſtead Water-works, or in any Office or Stock for Inſuring of Houſes in caſe of Fire, or in any Lights, or in the Stock or Stocks for printing of Books in or belonging to the Houſe commonly called The King's Printing Houſe, ſhall pay for the ſame the Sum of Three Shillings for every Twenty Shillings of the full yearly Value thereof, towards the ſaid Sum hereby charged upon England, Wales, and Berwick upon Tweed, and they, and all Companies of Merchants in London, and the Bank of England, and all Salaries and Penſions (taxable in London) ariſing and payable at the General Poſt-office and Exciſe-office, charged by this Act, ſhall be aſſeſſed by the Commiſſioners nominated and appointed for the ſaid City, or any Two or more of them, for their reſpective Shares and Intereſts aforeſaid, and the aforeſaid joint Stock or Stocks, and for ſuch Salaries and Penſions; and the ſame ſhall be paid by the Governors, or the reſpective Treaſurers or Receivers of the ſaid River-waters and Water-works, and of the ſaid Offices and Stocks reſpectively, to ſuch Perſon or Perſons as the ſaid Commiſſioners, or any Two or more of them, ſhall appoint to collect the ſame, and be deducted at and out of their next Dividend; and every Perſon having any Salary in reſpect of any Office or Employment exerciſed in the Ward of London where the ſaid Poſt-office is ſituated, ſhall be aſſeſſed and pay for the ſame in the ſame Ward the ſaid Rate of Three Shillings in the Pound towards the ſaid Sum by this Act charged upon England, Wales, and Berwick upon Tweed.

Shares in the *New River*, &c. to pay 3 *s.* *per* Pound.

Shares in the *Fire Offices*, and in the *Lights*, and the King's *Printing Houſe*, to pay 3 *s.* *per* Pound.

Merchants, Bank of *England*, Poſt-office, *&c.* to be paid by the Governors.

Governors, &c. of the River-waters, and Water-works, refuſing to pay, the Collectors impowered to levy the Sum by Diſtreſs and Sale.

Provided always, and it is hereby further enacted by the Authority aforeſaid, That when and ſo often as any of the ſaid Governors, Treaſurers, or Receivers of the ſaid River-waters, Water-works, Offices, or Stocks reſpectively, ſhall, upon Demand to any of them reſpectively made by the proper Collector or Collectors, refuſe or neglect to pay the reſpective Sum or Sums of Money whereat all and every the ſaid Perſon and Perſons having any Share or Shares, or Intereſt, in any of the ſaid River-waters, Water-works, Offices, or Stocks reſpectively, ſhall be reſpectively rated and aſſeſſed; then, and in all and every ſuch Caſe and Caſes, it ſhall and may be lawful to and for the ſaid Collector or Collectors, or any of them, and he, they, and every of them, is and are hereby authorized and required to levy the Sum ſo aſſeſſed, by Diſtreſs and Sale of the Goods and Chattles jointly belonging to, or held in Truſt for, the Perſons who ſhall have ſuch Shares or Intereſts in reſpect whereof ſuch Aſſeſſment ſhall be demanded, and refuſed as aforeſaid, rendering the Overplus, if any ſhall be (the Charges of ſuch Diſtreſs and Sale being firſt deducted) to the Governor, Treaſurer, or Receiver of the ſaid River-waters, Water-works, Offices, or Stocks reſpectively.

Papiſts 18 Years of Age not taking the Oaths 1 *W. & M.* to pay double:

And be it further enacted by the Authority aforeſaid, That every Papiſt, or reputed Papiſt, in England, Wales, or Berwick upon Tweed, being at the Age of Eighteen Years and upwards, who ſhall not have taken the Oaths mentioned and required to be taken by an Act made in England, in the Firſt Year of the Reign of King William and Queen Mary, intituled, An Act for abrogating the Oaths of Supremacy and Allegiance, and appointing other Oaths, ſhall yield and pay to His Majeſty double the Sums and Rates, which, by Force and Virtue of any Clauſe in this Act before-mentioned and contained, he or they ſhould or ought to pay and be charged with, to be aſſeſſed, levied, collected, anſwered, and paid, in ſuch Manner, by ſuch Ways and Means, and according to ſuch Rules and Directions, and under ſuch Penalties and Forfeitures, as are before in this Act expreſſed or appointed, for and concerning the above-mentioned Rates and Sums.

Unleſs taken within 10 Days after the Commiſſioners Firſt Meeting.

Provided nevertheleſs, That if any ſuch Papiſt, or reputed Papiſt, within Ten Days after the Firſt Meeting of the ſaid Commiſſioners, in the reſpective Counties or Places where he or ſhe ought to be tared or aſſeſſed, according to the Intent of this preſent Act, ſhall take the ſaid Oaths before any Two or more of the ſaid Commiſ-

ſioners (which Oaths the ſaid Two or more of the ſaid Commiſſioners are hereby impowered to adminiſter) in that Caſe he or they ſhall not be liable to be doubly aſſeſſed as aforeſaid.

Perſons 18 Years of Age refuſing the Oaths, to pay double.

And be it further enacted by the Authority aforeſaid, That every Perſon, being of the Age of Eighteen Years, and upwards, and being in England, Wales, or Berwick upon Tweed, at the Time of the Execution of this Act, who ſhall not, before that Time, have taken the Oaths mentioned and required to be taken by the ſaid laſt-mentioned Act, and upon Summons by Warrant under the Hands and Seals of any Two or more of the ſaid Commiſſioners, ſhall refuſe to take the ſaid Oaths at the Time appointed in the ſaid Warrant, or ſhall neglect to appear at ſuch Time before the ſaid Commiſſioners, in order to take the ſaid Oaths (which the ſaid Commiſſioners, or any Two or more of them, are hereby impowered and required to adminiſter) ſhall yield and pay unto his Majeſty double the Sums and Rates, which, by Force and Virtue of any Clauſe of this Act before mentioned and contained, he or ſhe ſhould or ought to pay or be charged with, in Manner as is before in this preſent Act appointed, touching Papiſts, or reputed Papiſts.

Commiſſioners to ſummon ſuſpected Perſons, &c.

And be it further enacted, That any Two or more of the ſaid Commiſſioners appointed by this Act in the reſpective Counties, Cities, Towns, and other Places, in England, Wales, and Berwick upon Tweed, upon Information, or upon any Cauſe of Suſpicion in that Behalf, ſhall, and are hereby required and impowered, to cauſe every ſuch Perſon ſuſpected (or againſt whom ſuch Information ſhall be given) to be ſummoned to appear to take the ſaid Oaths as aforeſaid.

Quakers to ſubſcribe the Declaration 1 *W. & M.*

Provided nevertheleſs, That whereas certain Perſons, Diſſenters from the Church of England, commonly called Quakers, and now known to be ſuch, in England, Wales, and Berwick upon Tweed, do ſcruple the taking of any Oaths, it ſhall be ſufficient for any ſuch Perſons to make and ſubſcribe the like Declaration of Fidelity to his Majeſty, as was contained in an Act made in the Parliament held in the Firſt Year of the Reign of Their late Majeſties King William and Queen Mary, intituled, An Act for exempting Their Majeſties Proteſtant Subjects, Diſſenters from the Church of *England*, from the Penalties of certain Laws: Which Declaration any Two or more of the Commiſſioners appointed for the executing of this Act are hereby required and impowered to adminiſter; and every ſuch Perſon, ſo doing, ſhall not

not be liable to, or charged with, any of the double Rates aforeſaid.

Commiſſioners to double aſſeſs Papiſts, where Aſſeſſors omit.

And be it further enacted by the Authority aforeſaid, That in all Caſes where any Aſſeſſor or Aſſeſſors who, by this Act are required to make double Aſſeſſments upon Papiſts, or reputed Papiſts, or other Perſons, for not taking the Oaths aforeſaid, ſhall neglect to do his or their Duty therein; the reſpective Commiſſioners of the County, Riding, Hundred, Diviſion, or Place, where ſuch double Aſſeſſments ought to have been made, or any Two or more of them, ſhall take Care, and are hereby authoriſed and required to cauſe ſuch Papiſts, or other Perſons, to be doubly charged, according to the true Intent and Meaning of this Act.

Tenants diſcharged from double Rates.

Provided always, and be it enacted, That where the Owners of any Lands, Tenements, and Hereditaments, are liable to be doubly charged as Papiſts, or reputed Papiſts, by reaſon of their not having taken the Oaths according to the true Intent of this Act; in every ſuch Caſe ſuch Owners only ſhall be charged with, and pay the ſaid Double Rates; and the reſpective Tenants of ſuch Lands, Tenements, or Hereditaments, are hereby diſcharged of and from the ſame; any Covenant for Payment of Taxes, or other Agreement to the contrary notwithſtanding.

King's Bench, Marſhalſea Priſon, *&c.* to be aſſeſſed in Saint *George's* Pariſh, *&c.*

Provided always, and be it further enacted by the Authority aforeſaid, That the Priſon of the King's Bench, Priſon-houſe, Lands, Gardens, and Common Side, and all the Rents, Offices, Profits, and Perquiſites of the Marſhal, and all other Officers of the King's Bench Priſon; and alſo the Priſon-houſe, Lands, and Gardens of the Priſon of the Marſhal, and of the Marſhalſea Priſon, and all Offices, Perquiſites, and Profits of the Marſhalſea Court and Priſon, lying and being in the Pariſh of Saint George the Martyr in the Borough of Southwark, in the County of Surrey, and the Judges of the ſaid Court, and all Counſellors and Attornies practiſing, or having a Right to practiſe in the ſaid Marſhalſea Court, and all Profits and Fees accruing to them, or any of them reſpectively, ſhall be charged and aſſeſſed to the Aſſeſſment in the Pariſh of Saint George aforeſaid, and not elſewhere, at and after the Rate of Three Shillings in the Pound; any thing to the contrary in any wiſe notwithſtanding.

Officers of the *Marſhalſea* Court refuſing to pay, *&c.*

And be it further enacted by the Authority aforeſaid, That where any Officer or Officers belonging to the ſaid Priſons, ſhall neglect or refuſe to pay the Sum or Sums of Money, which ſhall be rated and aſſeſſed upon them, or any of them, by virtue of this Act, any Two or more

of the Commiſſioners appointed by this Act, for the ſaid County of Surrey, ſhall and may certify, by Writing, under their Hands and Seals, ſuch Neglect or Refuſal, and the Sum payable by virtue of this Act, to the Commiſſioners for executing this Act, in the County or Place where ſuch Officer or Officers reſide; and any Two or more of ſuch Commiſſioners are hereby authorized and required, upon Receipt of ſuch Certificate, by Warrant under their Hands and Seals, to authorize and impower the reſpective Collectors of the Pariſh or Place where ſuch Officer or Officers reſide, to diſtrain the Goods and Chattles of ſuch Officer or Officers; and the Diſtreſs or Diſtreſſes ſo made, to detain or keep for the Space of Four Days; and if ſuch Officer or Officers do not pay the ſaid Sum or Sums of Money, for which ſuch Diſtreſs ſhall be made as aforeſaid, within the Space of Four Days, that then the ſaid Goods and Chattles ſo diſtrained as aforeſaid, ſhall and may be appraiſed and ſold by Two ſuch honeſt and ſufficient Perſons, as the ſaid Commiſſioners, who ſhall ſign the ſaid Warrant, ſhall nominate and appoint; and the Monies ariſing thereby ſhall be paid to the Collectors of the ſaid Pariſh of Saint George, for and towards Satisfaction of the ſaid Sum and Sums of Money; and the Surplus (if any be) ſhall be returned to the Owner of the ſaid Goods, after the Charge of the ſaid Diſtreſs and Sale ſhall be deducted: But in caſe no Goods or Chattles of any ſuch Officer or Officers can be found, ſufficient to make good the Sum or Sums of Money ſo aſſeſſed, or to be aſſeſſed upon him or them as aforeſaid, that then it ſhall and may be lawful for any Two or more of the ſaid Commiſſioners, by Warrant under their Hands and Seals to the reſpective Collectors, or ſuch Perſon or Perſons as they ſhall think fit, to cauſe the Perſon or Perſons of ſuch reſpective Officer or Officers of the ſaid Priſons, neglecting or refuſing to pay as aforeſaid, to be apprehended and taken, wherever he or they can or may be found, and to be committed to the Common Gaol, where he or they ſhall happen to be taken, there to remain without Bail or Mainprize, until Payment ſhall be made as aforeſaid of the Sum or Sums of Money ſo charged or aſſeſſed upon them as aforeſaid, with the Charges of ſuch Proſecution as aforeſaid, to be allowed by the ſaid Commiſſioners, or any Two or more of them; any thing in this Act contained to the contrary thereof in any wiſe notwithſtanding.

Collectors by Warrant from Commiſſioners may diſtrain.

If no Goods ſufficient, Officer to be impriſoned.

Provided alſo, That the Priſon of the Fleet, Priſon-houſe, Lands, Gardens, and the Common Side, and all the Rents, Profits, and Perquiſites of the Office of

Fleet Priſon to be aſſeſſed in St. *Bride's*.

Warden of the Fleet, lying and being in the Parish of Saint Bridget, *alias* Bride's, London, shall be charged and assessed to the Assessment in the said Parish of Saint Bridget, *alias* Bride's, London, and not elsewhere; any thing in this Act contained to the contrary thereof in any wise notwithstanding.

Officers at *Stoke Damrel*, near *Plymouth*, to be assessed within the Town of *Plymouth*, &c.

And be it further enacted by the Authority aforesaid, That the Officers of His Majesty's Dock Yard now at Stoke Damrel, near Plymouth, shall be assessed upon this Act, for the Salaries and other Profits, within the Town and Parish of Plymouth, where the Salaries of the old Dock Yard at Plymouth, in the Year One thousand six hundred and ninety three, were assessed, and not elsewhere; so as the full Proportion which was assessed upon the said Town and Parish of Plymouth, in the said Year One thousand six hundred and ninety three, be again assessed thereon by virtue of this Act; and so as the said Parish of Stoke Damrel be not charged with a greater Proportion, in respect of the said Salaries and Profits, than they were in the said Year One thousand six hundred and ninety three; any thing herein before contained to the contrary notwithstanding.

Hospital at *East Stonehouse* to be assessed also within the Town of *Plymouth*, &c.

And be it further enacted by the Authority aforesaid, That the Officers of His Majesty's Hospital for Sick and Hurt Seamen now in the Parish of East Stonehouse near Plymouth, shall be assessed upon this Act for their Salaries and other Profits of their Places within the Town and Borough of Plymouth, where the Salaries of the said Officers, in the Year One thousand seven hundred and fifty nine, were assessed, and not elsewhere; so as the full Proportion which was assessed upon the said Town and Borough of Plymouth, in the Year One thousand seven hundred and fifty nine, be again assessed thereon by virtue of this Act; and so as the said Parish of East Stonehouse be not charged with a greater Proportion in respect of the said Salaries and Profits than they were in the said Year; any thing herein contained to the contrary thereof notwithstanding.

200 *l.* to be paid out of the Sum assessed on the said Officers, in Aid of the Assessment on *East Stonehouse*.

Provided always, That out of the Sum to be assessed on the Officers of the said Hospital for Sick and Hurt Seamen, there shall be paid to the Collectors of the Land Tax for the Parish of East Stonehouse, the Sum of Twenty Pounds, to be applied in Aid of the Assessment to be laid upon the said Parish by virtue of this Act.

Water-works in *Southwark* to be assessed in *Surrey*.

Provided always, and be it further enacted by the Authority aforesaid, That all the Water-works in the Borough of Southwark shall be rated and assessed in the said Borough of Southwark, and not elsewhere, by the Commissioners

miſſioners and Aſſeſſors of the County of Surrey, and not by the Commiſſioners and Aſſeſſors of the City of London, and that the ſaid Water-works be aſſeſſed according to the clear yearly Profits thereof; any thing herein contained to the contrary notwithſtanding.

Water-works in *Weſtminſter* to be aſſeſſed there.

Provided always, and be it enacted, That the Water-works in the City and Liberty of Weſtminſter ſhall be rated and aſſeſſed by the Commiſſioners and Aſſeſſors of the City and Liberty of Weſtminſter, and not by the Commiſſioners and Aſſeſſors of the City of London; any thing herein contained to the contrary notwithſtanding.

Offices, &c. in *Whitehall* and St. *James*'s, to be there aſſeſſed.

Provided always, That all Offices and Places, which were rated and aſſeſſed within the Palaces of Whitehall and Saint James, in and for the Years One thouſand ſeven hundred and three, and One thouſand ſeven hundred and four, or either of them (except ſuch as are exempted by this Act) ſhall be rated and aſſeſſed within the ſaid Places, and in no other Place whatſoever.

Collectors of the Water-works in *Colcheſter* chargeable.

And be it enacted and declared by the Authority aforeſaid, That the reſpective Perſons who have received or collected, or ſhall receive or collect, the yearly Profits of the Water-works within the Town of Colcheſter, in the County of Eſſex, for the time being, ſhall be, and are hereby charged and chargeable with the Payment of the Tax that ſhall be aſſeſſed on the ſaid Profits reſpectively by this Act, to be levied in ſuch Manner as other Aids and Aſſeſſments in and by this Act are directed; and the reſpective Perſons ſo charged as aforeſaid, and paying the ſame, ſhall be allowed the ſame on their reſpective Accounts by their reſpective Employers or Proprietors for the time being; any thing herein contained to the contrary notwithſtanding.

Collectors for the Water-works in *New Windſor*, chargeable.

And be it further enacted by the Authority aforeſaid, That ſuch Perſon or Perſons as collect and receive the yearly Profits of the Water-works within the Borough of New Windſor in the County of Berks, ſhall be, and are hereby charged and chargeable with the Payment of the Tax that ſhall be aſſeſſed on the ſaid Profits, to be levied in ſuch Manner as other Aids and Aſſeſſments in and by this Act are directed and appointed.

Patent Officers to Biſhopricks to pay where aſſeſſed in 1693.

And it is hereby declared, That in all Places where any the Patent Officers of the ſeveral Biſhops, or any of them, in England and Wales, were aſſeſſed, and did pay for their reſpective Offices or Employments of Profit relating to the ſaid Biſhopricks, unto or for the ſaid Aid of Four Shillings in the Pound, in the Year One thouſand ſix hundred and ninety three, the ſame reſpective Offices and

and Employments of Profit, under the preſent Biſhops, or relating to the ſaid Biſhopricks, or any of them, and the Patent Officers therein, ſhall be aſſeſſed and chargeable in the ſame Pariſhes and Places reſpectively, and none other, towards the Sum to be raiſed by this Act, to his Majeſty's Uſe.

Commiſſioners appointed to act, without ſubdividing the Pariſh of St. *Andrew Holborn*, in *Middleſex*.

Provided always, and it is hereby enacted, That the Proportion, which at the Firſt General Meeting of the Commiſſioners for the County of Middleſex, ſhall purſuant to this Act be laid upon that Part of the Pariſh of Saint Andrew Holbourn, which is in the ſaid County, ſhall be equally raiſed therein, without being ſubdivided into Two Proportions, or making any Diſtinction between that Part above the Bars, and that Part below the Bars: And that in the Subdiviſion of Commiſſioners to act for the ſeveral Hundreds and Diviſions in the ſaid County, a Number of Commiſſioners ſhall be appointed to act accordingly for all that Part of the ſaid Pariſh of Saint Andrew, which lieth in the ſaid County.

The Pariſh of St. *George Hanover Square* to be charged with a diſtinct *Quota* from the Pariſh of St. *Martin in the Fields*.

Provided always, and it is hereby enacted, That the Pariſh of Saint George Hanover Square, within the City and Liberty of Weſtminſter, ſhall, in the Execution of this Act, be chargeable with a diſtinct Sum or Quota, ſeparate from that of the Pariſh of Saint Martin in the Fields: And if any Controverſy ſhall ariſe among the Commiſſioners concerning the ſaid Quota, and the apportioning thereof out of the joint Quota of the ſaid Two Pariſhes; the Commiſſioners who are Inhabitants of, or have any Concern or Intereſt in, either of the ſaid Two Pariſhes, ſhall have no Voice, but ſhall withdraw at the Time of the Debate of ſuch Controverſy, until it be determined by the reſt of the Commiſſioners; and in Default thereof, the Commiſſioners then preſent, who do not inhabit, nor have any Intereſt or Concern in either of the ſaid Two Pariſhes, ſhall have Power, and are hereby required, to impoſe ſuch Fine or Fines as by them ſhall be thought fit, upon every ſuch Commiſſioner ſo refuſing to withdraw, not exceeding Twenty Pounds; and to cauſe the ſame to be levied and paid as other Fines to be impoſed by virtue of this Act are to be levied and paid.

Debates ariſing concerning the joint *Quota*; the Commiſſioners who are Inhabitants of either Pariſh to withdraw, or to be fined a Sum not exceeding 20 *l.*

The Pariſhes of St. *John*, St. *Peter*, and *Berchington*, to be charged in *Dover* Liberty, according to the Aſſeſſment 4 *W. & M.*

Provided always, and it is hereby enacted by the Authority aforeſaid, That the Pariſhes of Saint John, Saint Peter, and Berchington, in the Iſle of Thanet, within the Liberty of Dover, ſhall be deemed and taken to be a diſtinct Diviſion within the ſaid Liberty; and in Execution of this Act, ſhall be charged towards making up the whole

whole Sum charged on the Town of Dover, and the Liberty thereof, according to the Proportion which was aſſeſſed on the ſaid Pariſhes, by virtue of an Act of Parliament paſſed in the Fourth Year of the Reign of Their late Majeſties King Willim and Queen Mary, intituled, An Act for granting to Their Majeſties an Aid of Four Shillings in the Pound, for carrying on a vigorous War againſt *France*, and not otherwiſe: And all Commiſſioners, Collectors, Head-collectors, and Receivers, are hereby required and enjoined to apply themſelves with all Diligence to the moſt ſpeedy and effectual Execution of their ſeveral and reſpective Duties, and to uſe their utmoſt Endeavours, that all Eſtates, and other Things herein charged, may fully and duly pay the Rates and Aſſeſſments, according to the Directions of this Act, and ſo as His Majeſty's Service herein may not be delayed or hindered through any of their wilful Neglect or Default.

Lands not worth 20 *s. per Annum*, not chargeable.

Provided, That no poor Perſon ſhall be charged with or liable to the Pound-rate impoſed by this Act upon Lands, Tenements, or Hereditaments, in England, Wales, or Berwick upon Tweed, whoſe Lands, Tenements, or Hereditaments, are not of the full yearly Value of Twenty Shillings in the whole.

Collectors keeping Monies in their Hands, to forfeit 40 *l.*

And be it further enacted, That if any Collector of any Pariſh or Place in England, Wales, or Berwick upon Tweed, ſhall keep in his Hands any Part of the Money by him collected for any longer Time than is by this Act directed (other than the Allowance made unto him by this Act) or ſhall pay any Part thereof to any Perſon or Perſons, other than the Receiver-general of ſuch County or Place, or to his reſpective Deputy; every ſuch Collector ſhall forfeit, for every ſuch Offence, the Sum of Forty Pounds: And in caſe any Receiver-general of any Part of England, Wales, or Berwick upon Tweed, or his Deputy, ſhall pay any Part of the Monies paid to him or them by any Collector, by virtue of this Act, to any Perſon or Perſons whatſoever, other than into the Receipt of His Majeſty's Exchequer, and at or within the reſpective Times limited by this Act; or in caſe any ſuch Receiver-general of any Part of England, Wales, or Berwick upon Tweed, or his Deputy, ſhall pay any Part of the ſaid Monies by any Warrant of the High-treaſurer, Commiſſioners of the Treaſury, or Under-treaſurer for the time being, or upon any Tally of Pro, or Tally of Anticipation, or other Way or Device whatſoever, whereby to divert or hinder the actual Payment thereof into the Receipt of the Exchequer as aforeſaid;

Receiver-general miſapplying the Monies to forfeit 500 *l.*

then every ſuch Receiver-general ſhall, for every ſuch Defence of himſelf, or his Deputy, forfeit the Sum of Five hundred Pounds to him or them that ſhall ſue for the ſame, in any Court of Record, by Bill, Plaint, or Information; wherein no Eſſoin, Protection, or Wager of Law is to be allowed.

Commiſſioners of the Treaſury, &c. not to divert the Payments into the Exchequer.

And it is hereby further enacted, That the High-treaſurer, or Commiſſioners of the Treaſury, or Under-treaſurer for the time being, or any of them, do not direct any Warrant to any of the Collectors or Receivers-general in England, Wales, or Berwick upon Tweed, or their Deputies, for the Payment of any Part of the Monies hereby given to any Perſon or Perſons, other than into the Receipt of the Exchequer, as aforeſaid; nor ſhall they, or any of them, direct any Warrant to the Officers of the Exchequer for ſtriking any Tally of Pro, or Tally of Anticipation, nor do any Matter or Thing whereby to divert the actual Payment of the ſaid Monies into the Receipt of the Exchequer; nor ſhall the Officers of the Exchequer ſtrike, or direct, or record the ſtriking of any Tally of Pro, or Tally of Anticipation, upon any of the ſaid Monies, upon any Account or Warrant whatſoever; nor ſhall any Teller throw down any Bill, whereby to charge himſelf with any of the ſaid Monies, until he ſhall have actually received the ſame.

No *Noli proſequi, &c.* in any Suit againſt this Act.

Provided alſo, and be it enacted, That no Stay of Proſecution, upon any Command, Warrant, Motion, Order, or Direction, by Non vult ulterius proſequi, ſhall be had, made, admitted, received, or allowed by any Court whatſoever, in any Suit or Proceeding, by Action of Debt, Bill, Plaint, or Information, or otherwiſe, for the Recovery of all or any the Pains, Penalties, or Forfeitures upon any Perſon by this Act inflicted, or therein mentioned, or for or in order to the Conviction or Diſability of any Perſon offending againſt this Act, in England, Wales, or Berwick upon Tweed.

Commiſſioners to abate where Lands are overcharged,

Provided always, That if any Perſon or Perſons, who ſhall be charged or aſſeſſed by this Act to or with a Pound-rate upon his, her, or their Manors, Lands, Tenements, Hereditaments, or other the Premiſſes, ſhall, upon Complaint made to the Commiſſioners, in ſuch Manner, and at ſuch Times, as are herein directed in Caſes of Appeals, make it appear to the ſaid Commiſſioners, or any Three or more of them then preſent, for hearing and determining ſuch Appeals, by Proof upon Oath, that ſuch Aſſeſſment doth exceed the equal Pound-rate that ought to be charged on him, her, or them; in ſuch

ſuch Caſe, upon every ſuch Proof, and due Examination thereof, the ſaid Commiſſioners, or the major Part of them then preſent, as aforeſaid, are hereby impowered to abate and leſſen the ſaid Aſſeſſments, ſo much as the ſame ſhall exceed the equal Pound-rate that ought to be charged on him, her, or them, and ſhall cauſe the Money ſo abated to be re-aſſeſſed, ſurcharged, and levied, in ſuch Manner as they, or the major Part of them, in their Judgements and Diſcretions, ſhall think moſt equal, juſt, and reaſonable, within the whole Hundred, Lathe, Wapentake, or other Diviſion, where ſuch Overcharge or Overcharges do happen, although the Pound-rate of Three Shillings in the Pound be thereby exceeded; or if any particular Part or Parts of the ſame, or any Perſon therein, ſhall appear to them to be undercharged, then the Money ſo abated ſhall and may be raiſed upon ſuch particular Part or Perſons ſo undercharged; ſo that the whole Sum payable to His Majeſty for ſuch Hundred, Lathe, Wapentake, or other Diviſion, ſhall be fully and duly anſwered and paid, without being diminiſhed by reaſon of ſuch particular Abatement; any thing herein contained to the contrary notwithſtanding.

and to re-aſſeſs, &c.

or raiſe it on Perſons undercharged.

And be it further enacted by the Authority aforeſaid, That the Receiver-general of each County or Diſtrict in England, Wales, or Berwick upon Tweed, ſhall nominate, conſtitute, and appoint fit and proper Perſons (for whom he ſhall be anſwerable) to be his Deputy or Deputies, to receive from the ſaid Sub-collectors all and every the Rates, Duties, and Aſſeſſments by them reſpectively collected and received; and the ſame Receivers-general are hereby required to nominate and appoint ſo many of ſuch Deputies in their reſpective Counties, that no Sub-collector may be obliged to travel above the Space of Ten Miles from his uſual Place of Abode, for the Payment of the ſaid Monies that ſhall be by him collected or received; and if any ſuch Receiver-general ſhall refuſe or neglect to nominate and appoint ſuch Deputies, in Manner as aforeſaid, or ſhall wilfully neglect to attend, by himſelf or Deputy, at the Time and Place by him appointed for his reſpective Receipts, ſuch Receiver-general ſhall, for every ſuch Offence, forfeit the Sum of One hundred Pounds, the One Moiety to His Majeſty, His Heirs, and Succeſſors, and the other Moiety to him or them that ſhall ſue for the ſame, by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at Weſtminſter; in which Action or Suit no Eſſoin, Protection, Privilege, or Wager of Law, ſhall be allowed.

Receiver-general anſwerable for Deputies.

Sub-collector not to travel above Ten Miles, &c.

Receivers not nominating Deputies, &c. to forfeit 100 *l.*

Provided

Commiſſioners for the County at large may act for any City, &c.

Provided nevertheleſs, That in caſe there ſhall not be a ſufficient Number of Commiſſioners for any City, Borough, Cinque-port, Town, or Place, in England, Wales, or Berwick upon Tweed, (for which by this Act Commiſſioners are particularly appointed) capable of acting according to the Qualifications required by this Act, to put this Act in Execution; that in every ſuch Caſe, any of the ſaid Commiſſioners, appointed for the County at large, within which ſuch City, Borough, Town, Cinque-port, or Place, doth ſtand, or which is next adjoining thereto, may act as Commiſſioners in the Execution of this Act, within ſuch City, Borough, Town, Cinque-port, or Place.

And whereas ſome Doubts may ariſe, whether Mayors, Bailiffs, or other Chief Magiſtrates of Cities, Boroughs, Towns-corporate, or Cinque-ports, for which Commiſſioners are ſpecially appointed by virtue of this Act, can act as Commiſſioners for executing this Act in the ſaid Cities, Boroughs, Towns-corporate, and Cinque-ports; be it further enacted by the Authority aforeſaid, That all Mayors, Bailiffs, and other Chief Magiſtrates, who are appointed Commiſſioners for executing this Act, ſhall be, and have Power to act as Commiſſioners for executing this Act, within and for any City, Borough, Town-corporate, or Cinque-port, wherein they inhabit at the Time of executing this Act, as well where Commiſſioners are eſpecially appointed by this Act, as where they are not.

Mayors, Bailiffs, &c. to act as Commiſſioners ſpecially appointed.

And whereas ſeveral Members of Parliament, by reaſon of their Attendance in Parliament, have, by the Aſſeſſors of London, Weſtminſter, and Middleſex, and the Suburbs of the ſame, been taxed for their Perſonal Eſtates, and have been put to unreaſonable Charge and Vexation; be it further enacted by the Authority aforeſaid, That the ſeveral Members of Parliament, who, at the Execution of this Act, during this Seſſion of Parliament, ſhall abide within the ſaid Cities of London and Weſtminſter, and the Suburbs of the ſame, or within the County of Middleſex, ſhall, for or in reſpect of their ready Money, or Debts, or any other Tax which may be laid on their Perſons, or Perſonal Eſtate, during this Seſſion of Parliament, be aſſeſſed only in the Place where ſuch Members have their Manſion-houſes, or other Places where they moſt uſually reſide during the Interval of Parliament; and in caſe any Aſſeſſor or Commiſſioner ſhall aſſeſs, or cauſe to be aſſeſſed, any Member of Parliament, contrary to the Proviſion hereby made, he or they ſhall forfeit to the Party

Members of Parliament to be taxed at their Manſion-houſes.

Party grieved the Sum of Forty Pounds, to be recovered by Action of Debt, or upon the Caſe, together with Full Coſts of Suit; any thing herein contained to the contrary notwithſtanding.

Provided alſo, and be it enacted by the Authority aforeſaid, That the Firſt General Meeting of the Commiſſioners for the Weſt Riding of the County of York, ſhall be held at the Town of Pontefract; and the Firſt General Meeting of the Commiſſioners for the North Riding of the County of York, ſhall be held at the Town of Thirſk; and the Firſt General Meeting of the Commiſſioners for the Eaſt Riding of the County of York, ſhall be held at the Town of Beverley; any thing in this Act before mentioned, or any former Cuſtom, to the contrary notwithſtanding.

First Meeting for the Weſt Riding of *York* at *Pontefract*; North Riding at *Thirſk*; Eaſt Riding at *Beverley*.

Provided alſo, and be it enacted by the Authority aforeſaid, That no Perſon ſhall be capable of acting as a Commiſſioner in the Execution of this Act, or any of the Powers therein contained, in or for any County at large, within England, the Dominion of Wales (the Counties of Merioneth, Cardigan, Carmarthen, Glamorgan, Montgomery, Pembroke, and Monmouth, excepted) or in or for any of the Ridings of the County of York; unleſs ſuch Perſon be ſeiſed or poſſeſſed in the ſame County or Riding, of Lands, Tenements, or Hereditaments, of the Value of One hundred Pounds per Annum, or more, of his own Eſtate, being Freehold, Copyhold, or Leaſehold, over and above all Ground Rents, Incumbrances, and other Reſervations, payable out of or in reſpect of ſuch Leaſehold Eſtates, which were tared, or did pay, by virtue of an Act paſſed in the Sixth Year of His Majeſty's Reign, intituled, An Act for granting an Aid to His Majeſty by a Land Tax, to be raiſed in *Great Britain*, for the Service of the Year One thouſand ſeven hundred and ſixty ſix.

No Commiſſioner capable to act in any County at large, unleſs rated at 100 *l.* *per Ann.* (*Merioneth*, *Cardigan*, &c. excepted.)

Provided nevertheleſs, That any Perſon herein named a Commiſſioner in and for the County of Angleſea or Carnarvon, ſhall be capable of acting as a Commiſſioner in the Execution of this Act, in or for the ſame Counties, or either of them, being himſelf, or his Tenants or Truſtees, tared for the Value of Sixty Pounds per Annum, or more, of his own Eſtate, by virtue of the ſaid Act of the Sixth Year of His Majeſty's Reign.

Commiſſioners for *Angleſea*, &c. to act, if taxed at 60 *l.* *per Ann.*

Provided nevertheleſs, and it is alſo hereby enacted, That no Perſon who is hereby appointed to be a Commiſſioner for executing this Act in any Part of England, Wales, or Berwick upon Tweed, ſhall be diſabled from acting as a Commiſſioner within or for any City, Borough,

Commiſſioners may act for any City, being Inhabitants, or Inns of Court, &c.

rough, Cinque-port, or Town-corporate only, for which he is particularly nominated and appointed a Commiſſioner, and whereof he ſhall be an Inhabitant, at the Time of the Execution of this Act; nor from acting as a Commiſſioner within any of the Inns of Court, or Inns of Chancery; and that no Attorney or Solicitor, or Perſon practiſing as ſuch, who ſhall not be ſeiſed or poſſeſſed of Lands, Tenements, or Hereditaments, being Freehold, Copyhold, or Leaſehold, over and above all Ground Rents, Incumbrances, and other Reſervations, payable out of or in reſpect of ſuch Leaſehold Eſtates, of the Value of One hundred pounds per Annum, or more, of his own Eſtate, in the ſame County or Riding, City, Borough, Town-corporate, Cinque-port, or Place, for which he ſhall be named a Commiſſioner, or within the County at large within which ſuch City, Borough, Town-corporate, Cinque-port, or Place, for which he ſhall be named a Commiſſioner, doth ſtand, or which is next adjoining thereto, and which were tared, or did pay by virtue of an Act made and paſſed in the Fifth Year of his Majeſty's Reign, intituled, An Act for granting an Aid to His Majeſty by a Land Tax, to be raiſed in *Great Britain*, for the Service of the Year One thouſand ſeven hundred and ſixty ſix; or any Receiver-general, or any Collector of any Aid granted to his Majeſty, ſhall be capable of acting as a Commiſſioner in the Execution of this preſent Act in England, Wales, or Berwick upon Tweed; any thing herein contained to the contrary notwithſtanding.

Attornies, &c. not to be Commiſſioners, without poſſeſſing 100 *l. per Ann.*

Provided alſo, and be it enacted by the Authority aforeſaid, That no Perſon ſhall be capable of acting as a Commiſſioner in the Execution of this Act, or any of the Powers herein contained, within the City of London, and Liberty of Saint Martin le Grand, unleſs ſuch Perſon be ſeized and poſſeſſed of Lands, Tenements, or Hereditaments, being Freehold, Copyhold, or Leaſehold, over and above all Ground Rents, Incumbrances, and other Reſervations, payable out of, or in reſpect of ſuch Leaſehold Eſtates, which were tared, or did pay, in the ſaid City or Liberty for the Value of Twenty Pounds per Annum, or more, of his own Eſtate, or unleſs ſuch Perſon was tared, or did pay, in the ſaid City or Liberty for the Value of One hundred and fifty Pounds Perſonal Eſtate, or more, by virtue of an Act made and paſſed in the Sixth Year of his Majeſty's Reign, intituled, An Act for granting an Aid to His Majeſty by a Land Tax, to be raiſed in *Great Britain* for the Service of the Year One thouſand ſeven hundred and ſixty ſix.

No Commiſſioner of the City of *London*, or Liberty of St. *Martin le Grand*, to act, unleſs rated at 20 *l. per Ann.* of his own Eſtate, &c.

Provided

Provided alſo, and be it enacted by the Authority aforeſaid, That no Perſon ſhall be capable of acting as a Commiſſioner in the Execution of this Act, or any of the Powers herein contained, within the City and Liberty of Weſtminſter, unleſs ſuch Perſon be ſeiſed and poſſeſſed of Lands, Tenements or Hereditaments, being Freehold, Copyhold, or Leaſehold, over and above all Ground Rents, Incumbrances, and other Reſervations, payable out of, or in reſpect of ſuch Leaſehold Eſtates which were tared, or did pay, in the ſaid City or Liberty for the Value of Twenty Pounds per Annum, or more, of his own Eſtate, by virtue of an Act made and paſſed in the Fifth Year of His Majeſty's Reign, intituled, An Act for granting an Aid to His Majeſty by a Land Tax, to be raiſed in *Great Britain*, for the Service of the Year One thouſand ſeven hundred and ſixty five.

No Commiſſioner of the City, &c. of *Weſtminſter* to act, unleſs rated at 20 *l.* *per Ann.* of his own Eſtate.

And it is hereby further enacted, That if any Perſon intended by this Act to be diſabled for any the Cauſes aforeſaid, ſhall nevertheleſs preſume to act as a Commiſſioner in the Execution of this Act, or any the Powers therein contained, every ſuch Perſon, for every ſuch Offence, ſhall forfeit the Sum of Fifty Pounds to any Perſon or Perſons who will inform or ſue for the ſame; to be recovered in any of His Majeſty's Courts of Record, by Action of Debt, or on the Caſe, Bill, Suit, or Information; wherein no Eſſoin, Protection, Wager of Law, or more than One Imparlance, ſhall be allowed.

Perſons diſabled, preſuming to act, to forfeit 50 *l.*

And be it enacted by the Authority aforeſaid, That the reſpective Perſons who have received or collected, or ſhall receive or collect, the yearly Profits of the New Water-works within the City and County of Exon, for the time being, ſhall be, and are hereby charged and chargeable with the Payment of the Tax that ſhall be aſſeſſed on the ſaid Profits reſpectively by this Act, to be levied in ſuch Manner as other Aids and Aſſeſſments in and by this Act are directed; and the reſpective Perſons ſo charged as aforeſaid, and paying the ſame, ſhall be allowed the ſame on their reſpective Accounts, by their reſpective Employers or Proprietors for the time being; any thing herein contained to the contrary notwithſtanding.

Collectors of the New Water-works in *Exon*, chargeable.

Provided always, and it is hereby further enacted by the Authority aforeſaid, That this Act, or any thing herein contained, ſhall not charge, or be conſtrued to charge, Her Majeſty the Queen with the above mentioned Duty or Payment of Three Shillings out of every Twenty Shillings by the Year, for or in reſpect of any Sums of

Her Majeſty the Queen not chargeable;

Money or Annuities given or granted by His Majeſty to Her ſaid Majeſty; but that ſuch Sums of Money and Annuities, and Her Majeſty, and Her Treaſurers or Receivers-general for the time being, in reſpect of the ſame, ſhall be free and clear of all Taxes, Impoſitions, and other publick Charges whatſoever; any thing in this Act to the contrary notwithſtanding.

nor Her Royal Highneſs the Princeſs Dowager of *Wales*;

Provided always, and it is hereby declared, That this Act, or any thing herein contained, ſhall not charge, or be conſtrued to charge, Her Royal Highneſs the Princeſs Dowager of Wales with the above mentioned Duty or Payment of Three Shillings out of every Twenty Shillings, by the Year, for or in reſpect of any Sums of Money or Annuities given or granted by His late Majeſty to Her ſaid Royal Highneſs; but that ſuch Sums of Money and Annuities, and her Royal Highneſs, and Her Treaſurers or Receivers-general for the time being, in reſpect of the ſame, ſhall be free and clear of all Taxes, Impoſitions, and other publick Charges whatſoever; any thing in this or any former Act to the contrary thereof in any wiſe notwithſtanding.

nor Her Royal Highneſs the Princeſs *Amelia*.

And be it further enacted by the Authority aforeſaid, That this Act, or any thing herein contained, ſhall not charge, or be conſtrued, deemed, or taken to charge, Her Royal Highneſs the Princeſs Amelia, or the Officers or Servants attending Her Perſon, with the above mentioned Duty or Payment of Three Shillings out of every Twenty Shillings by the Year, for or in reſpect of any Annuities, or yearly Payments, granted by His late Majeſty, or to be granted by His preſent Majeſty, to Her ſaid Royal Highneſs; but that ſuch Annuities, or yearly Payments, and Her Royal Highneſs, and Her Servants for the time being, in reſpect of the ſame, ſhall be free and clear from all Taxes, Impoſitions, and other Charges whatſoever.

Superannuated Sea-officers not to pay, *&c.* nor Poor Knights of *Windſor*.

Provided always, That this Act, or any of the ſeveral Clauſes therein contained, ſhall not extend to charge the Penſions of any ſuperannuated Commiſſion or Warrant Sea-officers, or the Penſions of Widows of Sea-officers, ſlain in the Service of the Crown; or the Revenue of the moſt Noble Order of the Garter; or the Penſions of the Poor Knights of Windſor, payable out of the Exchequer only; but that the ſame ſhall not extend to leſſen the Sum provided by this Act.

Reſidentiaries in what Caſes not chargeable.

And whereas the Rents and Revenues belonging to the Reſidentiaries of the Cathedral Churches in England and Wales are chargeable to the Land Tax granted by this preſent Act, and in ſome Caſes the Overplus of the ſaid Rents

Rents and Revenues, above ſuch Tax, Repairs, and other Charges, is to go in Shares for the Maintenance of the ſaid Reſidentiaries; which Shares are diminiſhed by the ſaid Land Tax; it is provided and enacted, That in ſuch Caſes the ſaid Reſidentiaries ſhall not, by this Act, or any the Clauſes therein contained, be further chargeable, as enjoying Offices of Profit out of the ſaid Rents and Revenues; any thing herein contained to the contrary notwithſtanding.

Nor 100 *l. per Ann.* to the poor Clergy of the Iſle of *Man.*

Provided, That this Act, or any of the ſeveral Clauſes therein contained, ſhall not extend to charge a certain Penſion of One hundred Pounds per Annum, granted by the late King Charles the Second to the poor Clergy of the Iſle of Man.

Nor Pages of Honour.

Provided always, That nothing in this Act contained ſhall extend, or be conſtrued to extend, to lay any Charge or Duty upon the Penſions or Salaries of His Majeſty's Pages of Honour.

Receivers-general to give Notice of Failures in Payment of the Taxes.

Provided always, and it is hereby enacted, That in caſe there hath been, or ſhall be, any Failure of raiſing or paying the ſeveral Sums of Money charged upon any County, City, Riding, or Place, by this or any former Acts for granting an Aid to his late Majeſty King William the Third, or Her late Majeſty Queen Anne, or His late Majeſty King George the Firſt, or His late Majeſty King George the Second, or His preſent Majeſty, by a Land Tax; the Receiver-general of ſuch County, City, Riding, Diviſion, or Place reſpectively, of ſuch Tax or Aſſeſſment, or the Receiver-general to be appointed in purſuance of this Act, of the ſame County, Riding, Diviſion, City, or Place, ſhall certify, under his Hand, to the Barons of the Court of Exchequer, the particular City, Town, Pariſh, or Place, where ſuch Failure of Payment hath happened, together with the Names of the Aſſeſſors and Collectors, and the ſeveral other Perſons belonging to the ſaid City, Town, Pariſh, or Place, charged with the ſaid Tax; which ſaid City, Town, Pariſh, or Place, or any Perſon or Perſons charged with the ſaid Tax, within ſuch City, Town, Pariſh, or Place, ſhall be liable to Proceſs for ſuch Neglect in raiſing and paying the ſame, according to the Directions of the ſaid Act.

Commiſſioners for *Lincoln* to act in *Lincoln Cloſe.*

Provided always, That the Commiſſioners appointed for the County of the City of Lincoln, may act as Commiſſioners in the Execution of this Act, or any the Powers therein contained, within the Bail and Cloſe of Lincoln; any thing in this Act to the contrary notwithſtanding.

And for the County, in St. *Martin Stamford Baron.*

Provided always, That the Commiſſioners for the County of Lincoln may act as Commiſſioners in the Execution of this Act, or any the Powers therein contained, within the Pariſh of Saint Martin Stamford Baron in the County of Northampton, as uſually; any thing in this Act contained to the contrary notwithſtanding.

Auditor to keep a Regiſter, *&c.*

Provided always, and be it further enacted by the Authority aforeſaid, That there ſhall be provided and kept in his Majeſty's Exchequer (that is to ſay) in the Office of the Auditor of the Receipt, One Book of Regiſter, in which all the Money, that ſhall be paid into the Exchequer for the Pound-rates and Duties hereby granted, ſhall be entered and regiſtered apart and diſtinct from all other Monies paid and payable to his Majeſty.

Deputies to pay for Principals, and on Nonpayment liable to Diſtreſs.

And whereas divers Offices and Employments of Profit, chargeable by this Act, are executed by Deputy, and the principal Officers living in Places remote from the Diviſion, Pariſh, or Place, where ſuch Offices or Employments are taxable, the Rates and Aſſeſſments for ſuch particular Offices and Employments cannot be recovered without great Charge and Difficulty; be it therefore enacted by the Authority aforeſaid, That where any Office or Employment of Profit, chargeable by this Act, is or ſhall be executed by Deputy, ſuch Deputy ſhall pay ſuch Aſſeſſment as ſhall be charged thereon, and deduct the ſame out of the Profits of ſuch Office or Employment; and in caſe of Refuſal, or Nonpayment thereof, ſuch Deputy ſhall be liable to ſuch Diſtreſs as by this Act is preſcribed againſt any Perſon having and enjoying any Office or Employment of Profit, and to all other Remedies and Penalties therein reſpectively contained; and that there ſhall be the like Remedies and Penalties for the recovering the Monies aſſeſſed upon any ſuch Office or Employment of Profit to the Land Tax for the Year One thouſand ſeven hundred and ſix, and for any ſubſequent Year not yet ſatisfied, in all Caſes where the Accounts of thoſe Years, or any of them, are not otherwiſe cleared in the Exchequer.

Receiver-general to give a Liſt of Money received by him, at the Time and Place appointed.

And it is hereby enacted by the Authority aforeſaid, That at every Time and Place appointed by the Commiſſioners for the Collectors to pay in the Monies by virtue of this Act to be paid to the Receiver-general, or his Deputy, for any County, City, Riding, Town, or Place, in England, Wales, or Berwick upon Tweed, the ſaid Receiver-general, or his Deputy, under his Hand, ſhall deliver a Liſt, or Certificate, fairly written, to ſuch Perſon as the ſaid Commiſſioners, or any Three or more of them, ſhall, under their Hands, authorize and appoint

appoint to attend then and there for that Purpoſe, containing the ſeveral and reſpective Sums of Money, then and there, or before that Time, paid by the reſpective Collectors for each Town or Place in that Hundred or Diviſion: And in caſe there ſhall be any Refuſal or Neglect in delivering ſuch Liſt or Certificate as aforeſaid, ſuch Receiver-general, or his Deputy, ſo refuſing or neglecting, ſhall forfeit any Sum of Money, not exceeding Twenty Pounds, to be impoſed by any Three or more of the ſaid Commiſſioners, and to be ordered, levied, and anſwered into the Receipt of His Majeſty's Exchequer, in ſuch Manner as by this Act is directed, touching the Fines impoſed on Aſſeſſors and Collectors as aforeſaid.

On Refuſal, to forfeit any Sum not exceeding 20 *l.*

And be it enacted and declared by the Authority aforeſaid, That where any Perſon or Perſons, who, in purſuance of any former Act for granting an Aid to Her late Majeſty Queen Anne, or His late Majeſty King George the Firſt, or His late Majeſty King George the Second, or His preſent Majeſty, by a Land Tax, have ſeized or diſtrained, or in purſuance of this Act ſhall ſeize or diſtrain the Goods or Chattles of any Collector, his Heirs, Executors, or Adminiſtrators, on Non-payment of any Sum or Sums of Money which ſuch Collector, his Heirs, Executors, or Adminiſtrators, was or ſhall be obliged to pay by virtue of this or any former Act; it ſhall and may be lawful to and for ſuch Perſon or Perſons making ſuch Diſtreſs, out of the Money ariſing by the Sale of ſuch Goods and Chattles (ſuch Sum and Sums of Money, for which Diſtreſs ſhall or may be made being firſt thereout ſatisfied and paid) to keep in his or their Hands, to and for his and their own Uſe, ſo much Money, as the Commiſſioners, or any Two or more of them (who ordered, or ſhall order, ſuch Diſtreſs) ſhall in their Diſcretion judge reaſonable for making ſuch Diſtreſs, as alſo for the Charges in keeping thereof, or otherwiſe relating thereto, rendering the Overplus (if any be) to the Owner.

Collectors may keep ſo much Money as any 2 Commiſſioners judge reaſonable.

And whereas ſome Receivers of former Land Taxes have neglected or delayed the paſſing their Accounts in the Exchequer in due Time, and have, after ſeveral Years elapſed, ſet inſuper ſome Counties, Diviſions, or Places, for Monies which were there raiſed, and for the anſwering whereof due Proof might have been made, in caſe ſuch Receivers had accounted ſooner, whereby ſeveral Counties, Diviſions, and Places, have been put to unreaſonable Charge and Vexation; it is therefore hereby provided, declared, and enacted, by the Authority aforeſaid, That

no

No Receiver to return an *Inſuper* upon any County, &c. after 3 Years, for Monies in Arrear;

no Receiver whatſoever of any Monies granted by this Act, to be raiſed in England, Wales, or the Town of Berwick upon Tweed, or any Heirs, Executors, or Adminiſtrators, of ſuch Receiver, ſhall, in any Accounts of the Monies wherewith ſuch Receiver ſhall be chargeable (unleſs ſuch Account be declared and paſſed in the Exchequer within Three Years at the fartheſt after the Twenty fourth Day of March, One thouſand ſeven hundred and ſixty ſeven) be allowed or admitted to ſet inſuper, or charge any County, Diviſion, or Place, in England, Wales, or the Town of Berwick upon Tweed, for any Monies granted by this Act, which ſhall be in Arrear, and unpaid; but that the ſame ſhall remain a Debt upon every ſuch Receiver, to be anſwered by him and his Securities, his and their Heirs, Executors, or Adminiſtrators, Lands, Tenements, Goods, and Chattles reſpectively; any thing herein contained to the contrary notwithſtanding.

but the ſame to be a Debt on him and his Securities.

And whereas the uſual and proper Method of compelling the Payment of Sums ſet inſuper, is by Proceſs of Diſtringas: And whereas divers Sheriffs, or their Under Sheriffs, or other Officers, who have had the Execution of ſuch Proceſs, favouring Inhabitants, or Collectors, have returned Iſſues upon the Writs to them directed, ſo ſmall and inconſiderable, that in many Inſtances ſuch Method of Proceeding hath been found inſufficient to compel the Payment of Arrears, whereby great Loſs hath happened to the Publick, and further Loſſes may hereafter happen by the like Proceedings, unleſs ſome Remedy be provided; for the Prevention thereof, be it enacted by the Authority aforeſaid, That upon every ſuch Writ of Diſtringas hereafter to be iſſued upon any ſuch Inſuper, the Sheriff or other Officer, to whom the ſame ſhall be directed, ſhall return Iſſues after the Rate of Five Pounds at leaſt, for every Hundred Pounds of the Sum ſet inſuper; which Iſſues ſo returned ſhall be forthwith drawn down into the great Roll of the Pipe; and Proceſs, according to the Courſe of the Exchequer, ſhall iſſue for levying the ſame at the Firſt General Iſſuing of Proceſs for His Majeſty, His Heirs, and Succeſſors, out of and under the Seal of the ſaid Exchequer, unleſs the Lord Treaſurer, or Commiſſioners of the Treaſury, or Chancellor of the Exchequer, or the Barons of the Exchequer, or any Two of them, ſhall, upon juſt Cauſe, think fit to order the drawing down ſuch Iſſues into the Pipe, or the iſſuing ſuch Proceſs, to be reſpited till a further Day.

Sheriff, on Writs of *Diſtringas*, to return Iſſues after the Rate of 5 *l. per Cent.* of the Sum ſet *inſuper*;

and Proceſs to iſſue thereupon, &c.

And

And be it enacted by the Authority aforeſaid, That the reſpective Perſons who have received or collected, or ſhall receive or collect, the yearly Profits of the Water-works within the Town of Shrewſbury, ſhall be, and are hereby charged and chargeable with the Payment of the Tax that ſhall be aſſeſſed on the ſaid Profits by this Act, to be levied in ſuch Manner as other Aids and Aſſeſſments in and by this Act are directed; and the reſpective Perſons ſo charged as aforeſaid, and paying the ſame, ſhall be allowed the ſame on their Accounts, by the Proprietors thereof for the time being; any thing herein contained to the contrary notwithſtanding. Water-works in *Shrewſbury* chargeable.

And whereas by and in purſuance of certain Clauſes, which are contained in the ſeveral Acts of Parliament for Land Taxes, which paſſed in the Reign of Their late Majeſties Queen Anne, King George the Firſt, King George the Second, and in the Firſt, Second, Third, Fourth, Fifth, and Sixth Years of His preſent Majeſty's Reign, ſeveral Pariſhes and Places have been diſcharged by the Barons of the Exchequer, of certain Overplus Sums, wherewith they were reſpectively over-burdened, by reaſon of double Taxes formerly charged upon them; and the like Overplus Sums are not comprehended in the Proportions by this Act charged upon the Counties, Cities, or other Places, wherein the ſaid Pariſhes or Places formerly overburdened as aforeſaid, were ſituate: It is hereby declared and enacted, That the Eaſe ſo given ſhall accrue only to the reſpective Pariſhes or Places formerly overburdened as aforeſaid, and ſhall not be conſtrued or taken to leſſen, abate, or diſcharge any of the Sums or Proportions to be raiſed in any other City, Borough, Pariſh, Town, or Place whatſoever. Who ſhall have the Benefit only of Overplus Sums uncharged.

And whereas the Sums that were aſſeſſed by virtue of the Act for the former Aid of Four Shillings in the Pound, which was made and paſſed in the Fourth Year of the Reign of Their late Majeſties King William and Queen Mary, do not only govern the Proportions ſet upon every County, City, Riding, Town, or other Place hereby charged with a certain Sum in this Act ſet down and expreſſed; but are alſo to regulate the Proportions thereof in every Hundred and Diviſion reſpectively, towards the ſaid Sum of One million four hundred ninety two thouſand four hundred and three Pounds, One Shilling, and Three Farthings: And whereas towards the Aſſeſſments which were made by virtue of the ſaid Act of the Fourth Year of Their ſaid late Majeſties Reign, ſeveral Lands, Tenements, Rents, or other Hereditaments, of Papiſts, and other Perſons, refuſing or neglecting to take the Clauſe for the Eaſe of Proteſtants, to whom Lands, *&c.* have come, which have been doubly taxed.

Oaths therein contained, were aſſeſſed to pay double the Rates therein expreſſed; and ſince the making thoſe Aſſeſſments ſeveral of the ſaid Papiſts, and other Perſons, which were ſo doubly tared, have taken the ſaid Oaths, or their Lands are come to Proteſtants, whereby their Eſtates will be charged on this Act only to ſuch an equal Pound-rate, as is to be borne by their Proteſtant Neighbours; and ſeveral of the ſaid Papiſts, and other Perſons, formerly doubly tared as aforeſaid, are ſince dead, or have bona fide ſold their Eſtates, and the Eſtates which belonged to ſuch Perſons do now belong to Perſons not liable to the ſaid double Aſſeſſments; and by Occaſion of the ſaid former double Rates, which were on the ſaid Papiſts, or Perſons who have ſince taken the ſaid Oaths, or whoſe Eſtates are ſince come to Proteſtants, as aforeſaid, ſome Pariſhes, Townſhips, or other Places, may be overburdened, or charged with more than Three Shillings in the Pound (reckoning by the Rack-rent, and utmoſt improved Value of their Eſtates) towards the ſaid Sum of One million four hundred ninety two thouſand four hundred and three Pounds, One Shilling, and Three Farthings, if a ſuitable Remedy be not provided; be it therefore enacted by the Authority aforeſaid,

Where Lands formerly doubly taxed are liable only to a ſingle Aſſeſſment;

That where the Lands, Tenements, Rents, or Hereditaments of a whole Pariſh, Town, or Place, which ſhall have a Proportion to raiſe, in purſuance of this Act, ſhall be charged with more than Three Shillings in the Pound, upon the yearly Value (reckoning by the Rack-rents, and the higheſt Improvements made of ſuch Lands, Tenements, or Hereditaments) towards the ſaid Sum of One million four hundred ninety two thouſand four hundred and three Pounds, One Shilling, and Three Farthings, by this Act granted, becauſe the Eſtates of Papiſts, and other Perſons formerly doubly tared, as aforeſaid, by their taking the ſaid Oaths, or the Eſtates being come to Proteſtants by Purchaſe bona fide, or the Death of ſuch Papiſts, or any other Perſons formerly doubly tared, as aforeſaid, are or may be liable only to a ſingle Aſſeſſment; in all and every ſuch Caſe and Caſes, it ſhall and may be lawful to and for the Commiſſioners of the Hundred, Lathe, Wapentake, Rape, Ward, or other Diviſion, in which ſuch Pariſh, Town, or Place, doth lie, or any Two or more of them, and in like Manner to and for the Commiſſioners of any City, Borough, Port, or Town, for which Commiſſioners are by this Act appointed, or any Two or more of them, upon Complaint thereof to them made, for or on Behalf of the Owners or Occupiers of

Commiſſioners, on Complaint, to examine into the Truth thereof,

the

the Lands, Tenements, Rents, and Hereditaments, in any ſuch City, Borough, Port, Pariſh, Town, or Place reſpectively, to examine into the Matter of ſuch Complaint; and if they are ſatisfied of the Truth thereof, the ſaid Commiſſioners, or any Two or more of them, are hereby required and impowered, at any Time before the Twenty ninth Day of September, One thouſand ſeven hundred and ſixty ſeven, and not afterwards, to certify to the Barons of his Majeſty's Court of Exchequer for the time being, the Names of ſuch Perſons formerly doubly tared as aforeſaid, and how much their double Tax did amount to, and how much the Sum charged by virtue of this Act, upon the Lands, Tenements, Rents, or Hereditaments, in ſuch City, Borough, Port, Pariſh, Town, or Place, by Occaſion of their Lands being now liable to a ſingle Aſſeſſment, as aforeſaid, doth exceed Three Shillings in the Pound of the full and true yearly Value thereof: And the ſaid Barons of the Exchequer, or any Two or more of them, are hereby authorized and required to enquire and inform themſelves, by the Oaths of Two credible Witneſſes at leaſt, concerning the Truth of the ſaid Certificates; and in all Caſes where they ſhall be ſatisfied therein, the ſaid Barons, or any Two or more of them, have hereby Power by their Diſcretions, at any Time before the laſt Day of November, One thouſand ſeven hundred and ſixty ſeven, to diſcharge, or cauſe to be diſcharged, the Overplus, or ſo much of the Sum by this Act charged or chargeable upon ſuch City, Borough, Town, Pariſh, or Place, towards the ſaid Sum of One million four hundred ninety two thouſand four hundred and three Pounds, One Shilling, and Three Farthings, as ſhall, by the Occaſions aforeſaid, exceed the Rate of Three Shillings in the Pound; and the ſaid Overplus ſhall or may be diſcharged upon the Duplicates to be returned for ſuch City, Borough, Town, Port, Pariſh, or Place reſpectively, and ſhall be allowed upon the Account of the reſpective Receivers-general; and the Inhabitants of every ſuch City, Borough, Port, Pariſh, Town, or Place, ſhall be acquitted againſt his Majeſty, his Heirs, and Succeſſors, for and touching the Payment of ſuch Overplus Monies ſo diſcharged, or ordered to be diſcharged, by the Barons of the Exchequer, or any Two or more of them, as aforeſaid; any thing herein contained to the contrary notwithſtanding; and that ſuch Pariſh, Town, Port, or Place, ſo diſcharged by the Barons, and no others, ſhall have the Benefit of the Sums ſo diſcharged by this Act; and no other Officer, or Deputy or Clerk whatſoever, ſhall take any Fee, Reward, or Gratuity, for or upon account

and to certify the ſame to the Barons of the *Exchequer*, before 29 *Sept.* 1767;

who are to diſcharge the Overplus before the laſt Day of *Nov.* 1767.

of

Certificates of the Sums diſcharged to be produced to the Commiſſioners at their next Meeting.

of ſuch Diſcharge: Which ſaid reſpective Certificate or Certificates, or a true Copy or Copies thereof, whereby the ſaid Pariſh or Pariſhes, Place or Places, have been diſcharged by the ſaid Barons of the Exchequer of ſuch Overplus Sums, ſhall be produced by the Perſons claiming the Benefit thereof, to the Commiſſioners of the Land Tax at their next General Meeting, to aſcertain the Proportion on each Diviſion, after ſuch Certificate or Certificates have been obtained.

Commiſſioners may ſummon Collectors, who have converted Land Tax Monies to their own Uſe,

And be it further enacted by the Authority aforeſaid, That it ſhall and may be lawful to and for the Commiſſioners who ſhall have Power to execute this preſent Act, within any Hundred, Diviſion, Pariſh, or Place reſpectively (other than ſuch Commiſſioners as have been Collectors of any Land Tax there) or the major Part of them, who ſhall be preſent at any publick Meeting or Meetings for this Purpoſe, at their uſual Place of Meeting for ſuch Hundred, Diviſion, Pariſh, or Place reſpectively, to iſſue their Precept or Precepts to all and every ſuch Collector or Collectors, who are or ſhall be ſuſpected by ſuch Commiſſioners, or the major Part of them then preſent, to have received or levied any Sum or Sums of Money within any Pariſh or Townſhip, by or under Colour or Pretext of any Act or Acts of Parliament, which at any Time or Times within Seven Years next before the Beginning of this Seſſion of Parliament have been made or paſſed for granting to His late Majeſty or His preſent Majeſty a Land Tax or Land Taxes, jointly with any other Tax or Taxes in ſuch Act or Acts comprehended, and to have converted the ſame fraudulently to his and their own Uſe and Uſes; and if ſuch Collector or Collectors be dead, then to iſſue ſuch Precept to their Heirs, Executors, or Adminiſtrators reſpectively, thereby requiring all and every ſuch Collector or Collectors, their Heirs, Executors, or Adminiſtrators, to appear before the ſaid Commiſſioners, at the Time and Place in ſuch Precept or Precepts to be preſixed: And upon their, or any of their Appearances, or making Default (after Summons delivered to them, or left at the uſual Places of their Abode reſpectively) the ſaid Commiſſioners, in their reſpective Diviſions or Diſtricts, or the major Part of them, which ſhall be preſent at any Meeting or Meetings in this Behalf, as aforeſaid, ſhall and have hereby Power to enquire by Examination of Witneſſes upon Oath, or any other lawful Ways or Means, by which the Truth may be beſt known, and to determine what Sum or Sums of Money the ſaid Collectors, or any of them, did receive or levy, or fraudulently convert to their

or their Heirs, &c.

4

their own Uſe or Uſes as aforeſaid; and thereupon to iſſue their Warrants and Orders, requiring all and every ſuch Collector or Collectors, their Heirs, Executors, and Adminiſtrators reſpectively, in whoſe Hands the ſaid Commiſſioners, or the major Part of them, ſhall find any ſuch Money to be remaining, or who ſhall be chargeable therewith reſpectively, to pay the ſame to His Majeſty's Uſe, in Manner following (that is to ſay) in caſe there be any Deficiency remaining upon any ſuch Pariſh or Townſhip, of the Quota or Proportion charged thereupon to the Tax impoſed by the Act or Acts, whereby or by Colour whereof the Money found, as aforeſaid, was collected or levied; then every ſuch Deficiency ſhall be ſatisfied, in the firſt Place, out of the Monies ſo to be recovered, or the ſame Monies, ſo far as they will extend, ſhall be applied for or towards the making good of every ſuch Deficiency reſpectively; and in all Caſes where there is no Deficiency upon any ſuch Pariſh or Townſhip, or there ſhall be an Overplus more than ſufficient to diſcharge any ſuch Deficiency, the ſaid Commiſſioners, or the major Part of them, ſhall by their ſaid Order require the ſaid Money ſo found, or the Overplus thereof, to be paid by the ſaid reſpective Collectors, their Heirs, Executors, or Adminiſtrators, to the Receiver-general, towards diſcharging ſo much of the Proportions to be charged on ſuch Pariſh, or Townſhip, by virtue of this preſent Act.

and on Examination may iſſue their Warrants for paying ſuch Monies to His Majeſty's Uſe.

And it is hereby declared and enacted, That ſuch Payments ſo to be made in purſuance of the ſaid Orders or Warrants of the ſaid Commiſſioners, or the major Part of them, as aforeſaid, ſhall be good and ſufficient Diſcharges to the ſaid Collectors, their Heirs, Executors, and Adminiſtrators reſpectively, againſt His Majeſty, His Heirs, and Succeſſors, and all other Perſons whatſoever.

The Payments made according to the Commiſſioners Warrants, &c. ſhall be Diſcharges to the Collectors, or their Heirs, &c.

And it is hereby declared and enacted by the Authority aforeſaid, That if any ſuch Collector as aforeſaid, ſhall neglect or refuſe to pay any Sum or Sums of Money according to ſuch Order of the ſaid Commiſſioners as aforeſaid, within the Time or Times by ſuch Order or Orders to be limited; the ſaid Commiſſioners for each Hundred, Pariſh, or Place, or any Two or more of them, in their reſpective Diviſions or Diſtricts, are hereby authorized and impowered to impriſon the Perſon of every ſuch Collector, till he makes Payment of the ſaid Money; and to ſeize and ſecure the Eſtate as well Freehold as Copyhold, and all other Eſtate, both Real and Perſonal, of ſuch Collector, to him belonging, or which ſhall deſcend or come into the Hands or Poſſeſſion of

Collectors not paying, may be impriſoned, and their Eſtates ſeized and ſold.

his Heirs, Executors, or Adminiſtrators, wheresoever the ſame can be diſcovered or found; and the ſaid Commiſſioners, who ſhall ſo ſeize and ſecure the Eſtate of any ſuch Collector or Collectors, ſhall be and are hereby impowered to appoint a Time for a General Meeting of the ſaid Commiſſioners for ſuch Hundred, Diviſion, Pariſh, or Place, and to cauſe publick Notice to be given of the Place where ſuch Meeting ſhall be appointed, Six Days at leaſt before ſuch Meeting; and the Commiſſioners preſent at ſuch Meeting, or the major Part of them (in caſe the Monies detained be not paid and ſatisfied as it ought to be, according to the Directions of this Act) ſhall and are hereby impowered and required to ſell and diſpoſe of all ſuch Eſtates, which ſhall be by the Cauſe aforeſaid ſeized and ſecured, or any Part thereof; and, out of the Monies ariſing by ſuch Sale, to ſatisfy and pay (in Manner preſcribed by this Act) the Sum which ſhall be detained in the Hands of ſuch Collector or Collectors, their Heirs, Executors, and Adminiſtrators reſpectively, with the Charges of recovering, raiſing, and paying the ſame; and the Overplus (if any be) to be reſtored to ſuch Perſon as owned the ſaid Eſtate before the Sale thereof; any former Act or Acts of Parliament, or other Matter or Thing, to the contrary notwithſtanding.

Arrears of former Land Taxes to be levied by the preſent Commiſſioners.

And whereas ſeveral Arrears of Land Taxes, granted by former Acts of Parliament, do ſtill remain unſatisfied, which ought to have been levied, aſſeſſed, or re-aſſeſſed, by the reſpective Commiſſioners in ſuch Acts named or appointed; ſome of which being ſince dead, or removed to diſtant Places; it is hereby declared and enacted by the Authority aforeſaid, That the Commiſſioners by this Act named or appointed, or ſo many of them as are hereby impowered to cauſe the Monies by this Act granted to be aſſeſſed or raiſed, ſhall; and they are hereby impowered to cauſe the Monies ſo in Arrear upon the ſaid Land Taxes, to be aſſeſſed, re-aſſeſſed, levied, and anſwered, as fully and effectually as any Commiſſioners appointed by former Acts might have done in that Behalf; and the ſaid Aſſeſſors, Collectors, and Receivers, ſhall reſpectively aſſeſs, re-aſſeſs, levy, receive, and anſwer the ſeveral Arrears in ſuch Manner, and under ſuch Penalties, and by ſuch Means, and as fully and effectually, as in this Act they are impowered and required, with reſpect to the ſeveral Sums by this Act charged.

And be it further enacted by the Authority aforeſaid, That no Receiver-general of any of the Taxes by this Act

Act granted, or any of his Agent or Agents, Servant or Servants, by him employed for the carrying any of the Monies to be received for or on account of the ſaid Taxes, ſhall maintain any Action or Actions againſt any Hundred or Hundreds in that Part of Great Britain called England, for or upon account of his or their being robbed on the King's Highway of any of the ſaid Monies, unleſs the Perſon or Perſons carrying ſuch Monies ſhall, at the Time of ſuch Robbery, be together in Company, and be in Number Three at the leaſt, to atteſt the Truth of his or their being ſo robbed; any Law, Statute, or Proviſion, to the contrary thereof in any wiſe notwithſtanding.

No Receiver-general, or his Agents, may ſue the County for a Robbery, unleſs the Perſons carrying the Money be 3 in Company.

And whereas by virtue of ſeveral Acts of Parliament ſpecially made, or to be made, for the better repairing of certain publick Roads, Turnpikes have been or may be ſet up, and Tolls or Duties taken for repairing the ſaid Roads; it is hereby provided and declared by the Authority aforeſaid, That ſuch Tolls and Duties are not, and ſhall not be liable to be rated or taxed towards the Aid granted by this Act, or towards any Aid granted by any former Act for a Land Tax; and that the ſeveral Officers and Perſons employed, or to be employed, in collecting ſuch Tolls, and repairing ſuch Roads, ſhall not be liable to be taxed or rated in any Manner whatſoever, by reaſon of their ſaid Offices or Employments, or any Salary ariſing thereby; this Act, or any other Law or Statute, to the contrary notwithſtanding.

Tolls or Duties on Turnpikes not chargeable by this or any former Act.

And be it further enacted by the Authority aforeſaid, That where the Commiſſioners appointed to execute this preſent Act in any County, Diviſion, Hundred, Riding, City, Town, or Place, or any Five or more of them, ſhall have good Reaſon to ſuſpect that the Aſſeſſors appointed for any Pariſh or Place, purſuant to any Act or Acts of Parliament for granting an Aid or Aids to the Crown by a Land Tax or Land Taxes, have, in Fraud of any Pariſh or Place for which they are Aſſeſſors, ſince the Sixth Day of May, One thouſand ſeven hundred and ſeventeen, been omitted to be charged or aſſeſſed for any of their own Eſtates, which ought to have been charged or aſſeſſed to ſuch Land Tax or Land Taxes, it ſhall be lawful for ſuch Commiſſioners for ſuch County, Diviſion, Hundred, City, Riding, Town, or Place reſpectively, or any Five or more of them, and they are hereby authorized and required at ſuch convenient Time or Times before the Twenty ninth Day of September, which ſhall be in the Year of our Lord One thouſand ſeven hundred and ſixty ſeven, to ſummon and call before them the Aſſeſſors for

Commiſſioners may, before 29 *Sept.* 1767, ſummon Aſſeſſors, who have not charged their Eſtates ſince 6 *May*, 1717.

for the time being, ſince the ſaid Sixth Day of May, One thouſand ſeven hundred and ſeventeen, for ſuch Pariſhes and Places reſpectively, and to examine ſuch Aſſeſſors, or any of them, or any other Perſon or Perſons, upon Oath (which Oath or Oaths the ſaid Commiſſioners are hereby impowered and required to adminiſter) for Diſcovery or Proof of any ſuch Fraud or Omiſſion, ſince the ſaid Sixth Day of May, One thouſand ſeven hundred and ſeventeen; and as the ſaid Commiſſioners, or the major Part of them preſent, ſhall find the Caſe to be, they ſhall compute the Wrong which any ſuch Pariſh or Place hath ſuſtained by Reaſon or Occaſion of any ſuch Fraud or Omiſſion, and ſhall award Satisfaction to be made accordingly to ſuch Pariſhes or Places reſpectively, by the reſpective Aſſeſſors, whoſe Eſtates have been ſo omitted to be charged or aſſeſſed as aforeſaid; and the ſaid Commiſſioners ſhall, by Warrant or Warrants under their Hands and Seals, cauſe the Sum or Sums ſo awarded to be levied upon the Perſons, or the Executors or Adminiſtrators of the Perſons reſpectively, who have been ſo omitted to be charged or aſſeſſed as aforeſaid, and upon their Goods and Chattles reſpectively; all which Sums ſo to be levied ſhall be paid into the Hands of the Collectors of the Land Tax, to be appointed purſuant to this Act for ſuch reſpective Pariſhes and Places; to the End the ſaid Pariſhes and Places reſpectively may have the Benefit thereof, and may be eaſed accordingly in their Proportion to this preſent Aid, or to the next Aid or Aids which ſhall be granted to His Majeſty, His Heirs, and Succeſſors, by a Land Tax: Provided nevertheleſs, That the Quota of the Aid granted to His Majeſty ſhall not be leſſened for any ſuch Pariſh or Place.

and examine them upon Oath,

and award Satisfaction,

to be levied and paid to the Collectors.

Commiſſioners, &c. to diſtinguiſh and ſet down the groſs Sums aſſeſſed for double Taxes, to be tranſmitted in the Exchequer.

And be it further enacted by the Authority aforeſaid, That ſuch Commiſſioners as are by this Act required to tranſmit, or cauſe to be tranſmitted, the above-mentioned Schedules or Duplicates in the King's Remembrancer's Office of the Exchequer, or any Three or more of them, ſhall, and they are hereby required, in every ſuch Schedule, or Duplicate, to diſtinguiſh and ſet down, or cauſe to be diſtinguiſhed and ſet down, the groſs Sum which ſhall be aſſeſſed, charged, or payable, in every Hundred or Diviſion reſpectively, by virtue of this Act, for double Taxes, that ſo it may be known how much the double Taxes ariſing by this Act do or will amount to in every Hundred and Diviſion, where any ſuch ſhall be.

Aſſeſſments on the Town of *Cambridge* to be raiſed on Manors, &c.

Provided always, and be it further enacted by the Authority aforeſaid, That the Sum appointed by this Act to be raiſed by the Town of Cambridge, ſhall be raiſed and levied

levied by rating all Monies, Meſſuages, Lands, and Tenements, Woods, Underwoods, Coppices, Fiſhings, Locks, Wears, and Sluices, upon the River Cam, *alias* Grant, Tithes, Tolls, Markets, Fairs, Booths, Stalls, and Standings, in ſuch Fairs and Markets, and the Rents and Profits of the ſame, and all other Hereditaments, of what Nature or Kind ſoever they be, ſituate, lying, and being, happening, or ariſing, in the ſaid Town, or within the Bounds, Limits, and Precincts thereof; and alſo all Eſtates in Goods, Wares, Merchandizes, and other Chattles and Perſonal Eſtates whatſoever belonging to the ſaid Town, or any the Members of the ſame, except only ſuch Perſonal Eſtate as in this Act before is excepted.

and on Fiſhings, *&c.* on the River *Cam*.

And whereas Fairs are uſually held for ſome ſhort Time in the Year only, by Means whereof it may be impoſſible to levy the Proportions to be aſſeſſed by virtue of this Act, on the Fairs to be held within the ſaid Town, or Limits thereof, by ſuch quarterly Payments as by this Act is directed to be done in other Caſes; be it further enacted by the Authority aforeſaid, That the Collectors to be appointed by virtue of this Act for levying and collecting the ſaid Rates and Tares, ſhall demand the intire Sum which ſhall be aſſeſſed for the whole Year on ſuch Fairs, and the Booths, Stalls, and Standings in the ſame, from the Parties themſelves, who ſhall ſet to Sale any Goods or Merchandizes, in the ſaid Fairs, Booths, Stalls, or Standings, or otherwiſe occupy the ſame, if they can be found, or elſe upon the Premiſſes charged with ſuch Aſſeſſments, at any Time within Seven Days after the Firſt Proclaiming of ſuch Fair or Fairs; and in Default of Payment thereof, ſhall levy the Sum aſſeſſed, by Diſtreſs and Sale of all the Goods and Chattles that ſhall be found in the ſaid Booths, Stalls, or Standings, in ſuch Manner as is herein directed to be done in other Caſes.

On whom, and when, yearly Aſſeſſments on Fairs, *&c.* to be collected.

Diſtreſſes on Default of Payment, how to be levied.

And it is hereby enacted and declared, That the ſaid Collectors ſhall have all ſuch Powers of making ſuch Diſtreſs as is hereby given to Collectors in other Caſes; and the ſeveral and reſpective Tenants of all ſuch Booths, Stalls, and Standings, which ſhall be rated by virtue of this Act, are hereby required and authorized to pay ſuch Sum or Sums of Money as ſhall be rated thereon, and to deduct the ſame out of the Rent payable for ſuch Booths to their reſpective Landlords.

Tenants of Booths, *&c.* to pay the Rates, and deduct them out of their Rents, *&c.*

And be it further enacted by the Authority aforeſaid, That the Sum of Thirty five thouſand nine hundred ſixty five pounds, ten ſhillings, and ten pence halfpenny, by this Act granted, ſhall be raiſed and levied in that Part of

35,965 *l.* 10*s.* 10*d.* 2*q.* to be raiſed in *Scotland*, by an 8 Months Ceſs of 4,495 *l.* 12*s.* 10*d.* and five ſixteenth parts of a penny, *per Menſem*;

Great Britain called Scotland, by an Eight Months Ceſs of Four thouſand four hundred ninety five pounds, thirteen ſhillings, and ten pence, and five ſixteenth parts of a penny, of lawful Money of Great Britain, for every Month; the ſaid Ceſs to be raiſed out of the Land Rent of Scotland, according to the monthly Proportions within the reſpective Shires, Stewartries, Cities, and Boroughs, herein after expreſſed; that is to ſay,

WITHIN the Sheriffdom of Edinburgh, the monthly Sum of One hundred and ninety eight pounds, nine ſhillings, and eleven pence farthing, of lawful Money of Great Britain.

Within the Sheriffdom of Haddington, the monthly Sum of One hundred ſeventy three pounds, nine ſhillings, and eight pence, and thirteen ſixteenth Parts of a penny, of like Money.

Within the Sheriffdom of Berwick, the monthly Sum of One hundred ſeventy five pounds, eight ſhillings, and one penny, and one eighth part of a penny, of like Money.

Within the Sheriffdom of Roxburgh, the monthly Sum of Two hundred twenty nine pounds, ſeventeen ſhillings, and nine pence, and fifteen ſixteenth parts of a penny, of like Money.

Within the Sheriffdom of Selkirk, the monthly Sum of Fifty ſix pounds, ſeven ſhillings, and ten pence, and eleven ſixteenth parts of a penny, of like Money.

Within the Sheriffdom of Peebles, the monthly Sum of Sixty four pounds, nineteen ſhillings, and eleven pence, and one ſixteenth part of a penny, of like Money.

Within the Sheriffdom of Lanerk, the monthly Sum of One hundred ninety two pounds, fifteen ſhillings, and five pence, and five eighth parts of a penny, of like Money.

Within the Sheriffdom of Dumfries, the monthly Sum of One hundred ſixty nine pounds, three ſhillings, and fifteen ſixteenth parts of a penny, of like Money.

Within the Sheriffdom of Wigtown, the monthly Sum of Sixty two pounds, twelve ſhillings, and eleven pence, and thirteen ſixteenth parts of a penny, of like Money.

Within the Stewartry of Kircudbright, the monthly Sum of One hundred and four pounds, eight ſhillings, and two pence, and five eighth parts of a penny, of like Money.

Within the Sheriffdom of Air, the monthly Sum of Two hundred forty one pounds, ſix ſhillings, and ſix pence,

pence, and nine ſixteenth parts of a penny, of like Money.

Within the Sheriffdom of Dumbarton, the monthly Sum of Forty ſeven pounds, thirteen ſhillings, and four pence, and five ſixteenth parts of a penny, of like Money.

Within the Sheriffdom of Bute, the monthly Sum of Nineteen pounds, three ſhillings, and one penny, and eleven ſixteenth parts of a penny, of like Money.

Within the Sheriffdom of Renfrew, the monthly Sum of Eighty four pounds, ſeven ſhillings, and ſeven pence, and ſeven eighth parts of a penny, of like Money.

Within the Sheriffdom of Striveling, the monthly Sum of One hundred and nine pounds, ſeven ſhillings, and eight pence, and five eighth parts of a penny, of like Money.

Within the Sheriffdom of Linlithgow, the monthly Sum of Seventy two pounds, eighteen ſhillings, and eleven pence, and one ſixteenth part of a penny, of like Money.

Within the Sheriffdom of Perth, the monthly Sum of Three hundred fourteen pounds, three ſhillings, and ſeven pence, and ſeven eighth parts of a penny, of like Money.

Within the Sheriffdom of Kincardine, the monthly Sum of Sixty one pounds, ſeven ſhillings, and one penny, and five ſixteenth parts of a penny, of like Money.

Within the Sheriffdom of Aberdeen, the monthly Sum of Two hundred fifty four pounds, and eleven ſhillings, of like Money.

Within the Sheriffdom of Inverneſs, the monthly Sum of Seventy five pounds, twelve ſhillings, and eight pence, and five eighth parts of a penny, of like Money.

Within the Sheriffdom of Roſs, the monthly Sum of Eighty five pounds, eighteen ſhillings, and four pence, and five ſixteenth parts of a penny, of like Money.

Within the Sheriffdom of Nairn, the monthly Sum of Seventeen pounds, ſix ſhillings, and four pence, and ſeven eighth parts of a penny, of like Money.

Within the Sheriffdom of Cromarty, the monthly Sum of Four pounds, five ſhillings, and one penny, and five ſixteenth parts of a penny, of like Money.

Within the Sheriffdom of Argyll, the monthly Sum of One hundred and twenty one pounds, eight ſhillings, and nine pence three farthings, of like Money.

Within

Within the Sheriffdom of Fife and Kinroſs, the monthly Sum of Three hundred twenty two pounds, ten ſhillings, and one penny, and one eighth part of a penny, of like Money.

Within the Sheriffdom of Forfar, the monthly Sum of Two hundred and four pounds, two ſhillings, and eight pence, and thirteen ſixteenth parts of a penny, of like Money.

Within the Sheriffdom of Bamff, the monthly Sum of Seventy one pounds, fourteen ſhillings, and five pence farthing, of like Money.

Within the Sheriffdom of Sutherland, the monthly Sum of Twenty pounds, nineteen ſhillings, and three eighth parts of a penny, of like Money.

Within the Sheriffdom of Caithneſs, the monthly Sum of Thirty ſeven pounds, ſeven ſhillings, and three pence, and fifteen ſixteenth parts of a penny, of like Money.

Within the Sheriffdom of Elgin, the monthly Sum of Sixty ſix pounds, and eleven pence farthing, of like Money.

Within the Sheriffdom of Orkney and Zetland, the monthly Sum of Sixty ſeven pounds, ſeventeen ſhillings, and five pence, and thirteen ſixteenth parts of a penny, of like Money.

Within the Sheriffdom of Clackmannan, the monthly Sum of Twenty one pounds, nineteen ſhillings, and five pence, and ſeven ſixteenth parts of a penny, of like Money.

Within the City of Edinburgh, the monthly Sum of Two hundred forty nine pounds, eight ſhillings, and five pence farthing, of like Money.

Within the Burgh of Perth, the monthly Sum of Twenty eight pounds, ſixteen ſhillings, and two pence farthing, of like Money.

Within the Burgh of Dundee, the monthly Sum of Forty five pounds, twelve ſhillings, and ten pence halfpenny, of like Money.

Within the Burgh of Aberdeen, the monthly Sum of Fifty pounds, two ſhillings, and eight pence farthing, of like Money.

Within the Burgh of Striveling, the monthly Sum of Thirteen pounds, nine ſhillings, and four pence, and five ſixteenth parts of a penny, of like Money.

Within the Burgh of Linlithgow, the monthly Sum of Twelve pounds, fourteen ſhillings, and four pence, and ſeven eighth parts of a penny, of like Money.

Within the City of Saint Andrew, the monthly Sum of Eleven pounds, and two ſhillings, of like Money.

Within the City of Glaſgow, the monthly Sum of Eighty nine pounds, ſixteen ſhillings, and three pence, of like Money.

Within the Burgh of Air, the monthly Sum of Twelve pounds, nineteen ſhillings, and four pence, and five ſixteenth parts of a penny, of like Money.

Within the Burgh of Haddington, the monthly Sum of Thirteen pounds, nine ſhillings, and four pence, and five ſixteenth parts of a penny, of like Money.

Within the Burgh of Dyſart, the monthly Sum of Five pounds, nineteen ſhillings, and eight pence, and five eighth parts of a penny, of like Money.

Within the Burgh of Kirkaldie, the monthly Sum of Seventeen pounds, four ſhillings, and two pence, and ſeven ſixteenth parts of a penny, of like Money.

Within the Burgh of Montroſe, the monthly Sum of Fourteen pounds, four ſhillings, and three pence, and fifteen ſixteenth parts of a penny, of like Money.

Within the Burgh of Cowper, the monthly Sum of Seven pounds, nine ſhillings, and ſeven pence, and ſeven eighth parts of a penny, of like Money.

Within the Burgh of Anſtruther Eaſter, the monthly Sum of One pound, nine ſhillings, and eleven pence, and one ſixteenth part of a penny, of like Money.

Within the Burgh of Dumfries, the monthly Sum of Twelve pounds, nine ſhillings, and five pence, and one ſixteenth part of a penny, of like Money.

Within the Burgh of Inverneſs, the monthly Sum of Thirteen pounds, nine ſhillings, and four pence, and five ſixteenth parts of a penny, of like Money.

Within the Burgh of Brunt Iſland, the monthly Sum of Fourteen pounds, ſixteen ſhillings, and nine pence, and nine ſixteenth parts of a penny, of like Money.

Within the Burgh of Innerkeithing, the monthly Sum of Two pounds, nineteen ſhillings, and ten pence, and one eighth part of a penny, of like Money.

Within the Burgh of Kinghorn, the monthly Sum of Three pounds, ſeven ſhillings, and four pence, and one eighth part of a penny, of like Money.

Within the Burgh of Brechin, the monthly Sum of Four pounds, and nine pence three farthings, of like Money.

Within the Burgh of Irwin, the monthly Sum of Six pounds, fourteen ſhillings, and eight pence farthing, of like Money.

Within the Burgh of Jedburgh, the monthly Sum of Six pounds, fourteen ſhillings, and eight pence farthing, of like Money.

Within the Burgh of Kircudbright, the monthly Sum of Five pounds, nineteen ſhillings, and eight pence, and five eighth parts of a penny, of like Money.

Within the Burgh of Wigtown, the monthly Sum of Five pounds, four ſhillings, and nine pence, of like Money.

Within the Burgh of Pattenweem, the monthly Sum of Four pounds, nineteen ſhillings, and nine pence, and three ſixteenth parts of a penny, of like Money.

Within the Burgh of Dumfermling, the monthly Sum of Five pounds, nineteen ſhillings, and eight pence, and five eighth parts of a penny, of like Money.

Within the Burgh of Anſtruther Weſter, the monthly Sum of One pound, ſeventeen ſhillings, and four pence halfpenny, of like Money.

Within the Burgh of Selkirk, the monthly Sum of Four pounds, nineteen ſhillings, and nine pence, and three ſixteenth parts of a penny, of like Money.

Within the Burgh of Dumbarton, the monthly Sum of Three pounds, fourteen ſhillings, and ſeven pence, and ſeven eighth parts of a penny, of like Money.

Within the Burgh of Renfrew, the monthly Sum of Two pounds, nineteen ſhillings, and ten pence, and one eighth part of a penny, of like Money.

Within the Burgh of Dunbar, the monthly Sum of Four pounds, nine ſhillings, and nine pence, and three ſixteenth parts of a penny, of like money.

Within the Burgh of Lanerk, the monthly Sum of Four Pounds, nine ſhillings, and nine pence, and three ſixteenth parts of a penny, of like Money.

Within the Burgh of Aberbrothock, the monthly Sum of Three pounds, ſeven ſhillings, and four pence, and one eighth part of a penny, of like Money.

Within the Burgh of Elgin, the monthly Sum of Seven pounds, nine ſhillings and ſeven pence, and ſeven eighth parts of a penny, of like Money.

Within the Burgh of Peebles, the monthly Sum of Four pounds, nine ſhillings, and nine pence, and three eighth parts of a penny, of like Money.

Within the Burgh of Craile, the monthly Sum of Six pounds, fourteen ſhillings, and eight pence farthing, of like Money.

Within the Burgh of Tayne, the monthly Sum of Two pounds, twelve ſhillings, and four pence, and five ſixteenth parts of a penny, of like Money.

Within the Burgh of Culroſs, the monthly Sum of Two pounds, nineteen ſhillings, and ten pence, and one eighth part of a penny, of like Money.

Within the Burgh of Bamff, the monthly Sum of Two pounds, nineteen ſhillings, and ten pence, and one eighth part of a penny, of like Money.

Within the Burgh of Whithorn, the monthly Sum of Fourteen ſhillings, and eleven pence, and ſeven ſixteenth parts of a penny, of like Money.

Within the Burgh of Forfar, the monthly Sum of One pound, nine ſhillings, and eleven pence, and one ſixteenth part of a penny, of like Money.

Within the Burgh of Rotheſay, the monthly Sum of Two pounds, four ſhillings, and ten pence halfpenny, of like Money.

Within the Burgh of Nairn, the monthly Sum of One pound, two ſhillings, and five pence farthing, of like money.

Within the Burgh of Forres, the monthly Sum of One pound, ſeventeen ſhillings, and four pence halfpenny, of like Money.

Within the Burgh of Rutherglen, the monthly Sum of One pound, two ſhillings, and five pence farthing, of like Money.

Within the Burgh of North Berwick, the monthly Sum of Seven ſhillings and five pence, and thirteen ſixteenth parts of a penny, of like Money.

Within the Burgh of Cullen, the monthly Sum of Fourteen ſhillings and eleven pence, and ſeven ſixteenth parts of a penny, of like Money.

Within the Burgh of Lauder, the monthly Sum of Two pounds, four ſhillings, and ten pence halfpenny, of like Money.

Within the Burgh of Kintore, the monthly Sum of Fourteen ſhillings and eleven pence, and ſeven ſixteenth parts of a penny, of like Money.

Within the Burgh of Kilreney, the monthly Sum of Fourteen ſhillings and eleven pence, and ſeven ſixteenth parts of a penny, of like Money.

Within the Burgh of Annand, the monthly Sum of Fourteen ſhillings and eleven pence, and ſeven ſixteenth parts of a penny, of like Money.

Within the Burgh of Lochmaben, the monthly Sum of fourteen ſhillings and eleven pence, and ſeven ſixteenth parts of a penny, of like Money.

Within the Burgh of Lanquhar, the monthly Sum of Fourteen ſhillings and eleven pence, and ſeven ſixteenth parts of a penny, of like Money.

Within the Burgh of New Galloway, the monthly Sum of Seven ſhillings, and five pence, and thirteen ſixteenth parts of a penny, of like Money.

Within

Within the Burgh of Dingwall, the monthly Sum of Fourteen ſhillings, and eleven pence, and ſeven ſixteenth parts of a penny, of like Money.

Within the Burgh of Dornock, the monthly Sum of One pound, two ſhillings, and five pence, and thirteen ſixteenth parts of a penny, of like Money.

Within the Burgh of Queensferry, the monthly Sum of Three pounds, fourteen ſhillings, and nine pence three farthings, of like Money.

Within the Burgh of Fortroſs, the monthly Sum of One pound, ſeventeen ſhillings, and four pence, and ſeven eighth parts of a penny, of like Money.

Within the Burgh of Inverury, the monthly Sum of One pound, two ſhillings, and five pence, and thirteen ſixteenth parts of a penny, of like Money.

Within the Burgh of Weike, the monthly Sum of One pound, four ſhillings, and eleven pence farthing, of like Money.

Within the Burgh of Innerbervy, the monthly Sum of Seven ſhillings, and five pence, and thirteen ſixteenth parts of a penny, of like Money.

Within the Burgh of Kirkwall, the monthly Sum of Three pounds, fourteen ſhillings, and nine pence three farthings, of like Money.

Within the Burghs of Straenraver and Cambleton, the monthly Sum of One pound, ſeventeen ſhillings, and four pence, and ſeven eighth parts of a penny, of like Money.

To be rated as the Tax Roll now is or ſhall be ſettled by themſelves.

Provided always, That the Proportion of the ſaid Boroughs in Scotland, be rated and paid as their Tax Roll now is or ſhall be ſettled by themſelves; any thing in this Act contained to the contrary notwithſtanding.

The Firſt Two Months Ceſs to be paid by 24 *June*, 1767.

And it is hereby enacted, That the ſaid new Supply in Scotland is to be paid at the Terms following; that is to ſay, The Sum of Eight thouſand nine hundred ninety one pounds, ſeven ſhillings, and eight pence, and five eighth Parts of a penny, of lawful Money of Great Britain, for the Firſt Two Months Ceſs, ſhall be payable on or before the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty ſeven; and the like Sum of Eight thouſand nine hundred ninety one pounds, ſeven ſhillings, and eight pence, and five eighth parts of a penny, of like Money, as the Second Two Months Ceſs, on or before the Twenty ninth Day of September, One thouſand ſeven hundred and ſixty ſeven; and the like Sum of Eight thouſand nine hundred ninety one pounds, ſeven ſhillings, and eight pence,

Second 29 *Sept.* 1767.

Third 25 *Dec.* 1767.

and five eighth parts of a penny, of like Money, as the Third Two Months Ceſs, on or before the Twenty fifth of December, One thouſand ſeven hundred and ſixty ſeven; and the like Sum of Eight thouſand nine hundred ninety one pounds, ſeven ſhillings, and eight pence, and five eighth parts of a penny, of like Money, as the remaining Two Months Ceſs, on or before the Twenty fifth Day of March, One thouſand ſeven hundred and ſixty eight. Fourth 25 *March*, 1768.

And be it further enacted by the Authority aforeſaid, That all and every the Perſon and Perſons who in and by the ſaid Act of Parliament made and paſſed in the Second Year of His Majeſty's Reign, intituled, An Act for appointing Commiſſioners for putting in Execution an Act of this Seſſion of Parliament, intituled, *An Act for granting an Aid to His Majeſty by a Land Tax, to be raiſed in* Great Britain, *for the Service of the Year One thouſand ſeven hundred and ſixty two*; and by one other Act made and paſſed in the Third Year of His Majeſty's Reign, intituled, An Act for rectifying Miſtakes in the Names of ſeveral of the Commiſſioners, appointed by an Act made in the laſt Seſſion of Parliament, to put in Execution an Act made in the ſame Seſſion, intituled, *An Act for granting an Aid to His Majeſty by a Land Tax, to be raiſed in* Great Britain, *for the Service of the Year One thouſand ſeven hundred and ſixty two*; and for appointing other Commiſſioners together with thoſe named in the firſt mentioned Act, to put in Execution an Act of this Seſſion of Parliament, for granting an Aid to His Majeſty by a Land Tax, to be raiſed in *Great Britain*, for the Service of the Year One thouſand ſeven hundred and ſixty three; and by one other Act made and paſſed in the Fifth Year of His Majeſty's Reign, intituled, An Act for appointing Commiſſioners to put in Execution an Act of this Seſſion of Parliament, intituled, *An Act for granting an Aid to His Majeſty by a Land Tax, to be raiſed in* Great Britain, *for the Service of the Year One thouſand ſeven hundred and ſixty five*, together with thoſe named in Two former Acts appointing Commiſſioners of the Land Tax, and for indemnifying Perſons who have acted as Commiſſioners of the Land Tax by virtue of Eſtates of or above a certain Value, though the ſame were not rated or aſſeſſed at the Value of One hundred Pounds *per Annum*, and for limiting a Time within which Suits and Proſecutions ſhall be commenced with reſpect to the Qualifications of Perſons who ſhall act as Commiſſioners of the Land Tax; or by any or either of thoſe Acts, were named appointed, or authorized to be Commiſſioners for putting in Execution Commiſſioners for putting this Act in Execution in *Scotland*.

the ſame Acts, within the ſeveral Shires or Stewartries of Scotland, or ſuch of them who have qualified, or ſhall qualify themſelves according to the Laws of Scotland in that Behalf, ſhall be Commiſſioners for ordering, raiſing, and levying the Supplies in Scotland by this Act granted, in and for the ſame Shires and Stewartries reſpectively; which ſaid Commiſſioners ſhall put in Execution this preſent Act, and the Powers therein contained, within and for the ſame Shires and Stewartries reſpectively; and the ſaid Commiſſioners have hereby Power to chooſe their own Clerk, and to do every Thing concerning the ſaid Supply, as is preſcribed and appointed by the Ceſs Act of the Sixth of November, One thouſand ſeven hundred and ſix, and other Acts made in any former Parliament of Scotland, to which the ſaid Act of the Sixth of November, One thouſand ſeven hundred and ſix, doth relate, holding the ſame as if therein repeated.

And Execution to be done as by the ſaid Acts.

And it is hereby further enacted, That Execution ſhall be done in Scotland for bringing in the ſaid Supply, to be raiſed there, as is provided by the ſame Acts in all Points not altered by this Act; and that the Firſt Meeting of the ſaid Commiſſioners of Shires in Scotland ſhall be at the reſpective Head Burghs thereof the Thirtieth Day of April, One thouſand ſeven hundred and ſixty ſeven; and that the Sheriffs and Stewarts, or their Deputies, do intimate the ſame to the ſaid Commiſſioners of their Shires and Stewartries; with Power to the ſaid Commiſſioners to appoint the ſubſequent Diets of their Meetings, and their Conveners, from time to time; and alſo to appoint Collectors, with ſuch Caution as they ſhall think fit.

First Meeting to be at the Head Burghs on 30 *April*, 1767.

All Clauſes in former Acts relating to the bringing in the Ceſs, *&c.* to be in full Force.

And be it further enacted by the Authority aforeſaid, That all Clauſes contained in former Acts of Parliament of Scotland, and Convention of Eſtates there, in relation to the bringing in of the Ceſs, and Quartering, and touching Riding-money, ſhall ſtand in full Force, as to the Supply now impoſed upon Scotland, as if they were herein expreſſed, and as they were obſerved before the making this Act.

No Perſons in *Scotland* holden to produce their Receipts after 3 Years.

And it is hereby declared, That no Perſon, whether Heretor or Collector, liable in Payment of the ſaid Supply to be raiſed in Scotland, ſhall be holden to produce the Receipts and Diſcharges of the ſame, after Three Years from the reſpective Terms of Payment, unleſs Diligence be done therefore by Denunciation within the ſaid Three Years; in which Caſe of Diligence by Denunciation, One Year farther is only added to the ſaid Three Years;

and

and none ſhall be holden to produce the Receipts or Diſcharges thereafter.

And becauſe by the Supply hereby granted to be raiſed in Scotland, the Lands, Rents, and Burghs there are only burthened, and it being reaſonable that the Perſonal Eſtates in Money ſhall bear ſome proportional Burthen; be it further enacted by the Authority aforeſaid, That every Debtor owing Money in Scotland, at Six Pounds per Centum Intereſt, ſhall, in the Payment of his annual Rents, have Retention in his own Hands of a Sixth Part of Six per Centum, and this Retention to be from the Eleventh Day of November, One thouſand ſeven hundred and ſixty ſix, to the Eleventh Day of November, One thouſand ſeven hundred and ſixty ſeven; and it is hereby declared, that it ſhall be Uſury for any Creditor to refuſe to grant the ſaid Retention there.

Debtor owing Money in *Scotland* at 6 *per Cent.* to retain a 6th Part of 6 *per Cent.* from 11 *Nov.* 1766, to 11 *Nov.* 1767.

And it is hereby declared and enacted by the Authority aforeſaid, That the ſaid Sum of Thirty five thouſand nine hundred ſixty five Pounds, Ten Shillings, and Ten Pence Halfpenny, ſhall be raiſed in Scotland, in the reſpective Shires, Stewartries, Cities, and Boroughs, free of all Charges to his Majeſty, and ſhall, in like Manner, be paid at the City of Edinburgh, to ſuch Perſon or Perſons as the Commiſſioners of the Treaſury, or the High Treaſurer of Great Britain for the time being, ſhall conſtitute and appoint to be Receiver-general or Receivers thereof for his Majeſty's Uſe; which ſaid General Receiver or Receivers ſhall be anſwerable and accountable for the ſame to his Majeſty in the Exchequer.

35,965 *l.* 10 *s.* 10 *d.* 2*q.* to be raiſed free of all Charges.

and to be paid at *Edinburgh*.

Provided nevertheleſs, That no Perſon appointed by this Act to be a Commiſſioner for executing the ſeveral Powers and Things herein enacted, within any County or Stewartry in that Part of Great Britain called Scotland, ſhall be enabled or capable to be a Commiſſioner of the Land Tax, or for executing the ſeveral Powers and Things herein enacted, who is not enſeoft in Superiority or Property, or poſſeſſed as Proprietor or Life-renter of Lands valued in the Tax-roll of the County or Stewartry where he acts, to the Extent of One hundred Pounds Scots per Annum, excepting the eldeſt Sons and Heirs Apparent of Perſons who are ſo enſeoft of Lands to the Extent and of the Valuation aforeſaid; and that every Perſon who ſhall take upon him to act as a Commiſſioner for executing any of the Powers or Things in this Act contained, within any County or Stewartry in Scotland, without being enſeoft in Superiority or Property, or in the Poſſeſſion of Lands in ſuch County or Stewartry, of the aforeſaid Value or Extent, or without being

No Perſon to be a Commiſſioner of the Land Tax in *Scotland*, who is not enſeoft of 100 *l. Scots per Ann.* real Rent, in the County where he acts.

Exception.

being eldeſt Son and Heir Apparent of a Perſon ſo enſeoft, or in Poſſeſſion, ſhall forfeit the Sum of Twenty Pounds Sterling for every ſuch Acting; to be recovered by Action, Complaint, or Petition, in a ſummary Way, at the Suit of any Hereof within the ſaid County or Stewartry, before the County or Stewart Court, or before the Lords of Seſſion in Scotland; and that in caſe of any ſuch Suit or Complaint entered before any of the Courts aforeſaid, the Perſon complained of ſhall be obliged to prove that he is enſeoft, or in Poſſeſſion, or is Son and Heir Apparent of a Perſon ſo enſeoft, or in Poſſeſſion of an Eſtate in Superiority or Property, within the County where he hath taken upon him to act, of the aforeſaid Value of Extent, or otherwiſe, ſhall forfeit the ſaid Penalty of Twenty Pounds Sterling, without any Proof or Evidence to be brought on the Plaintiff's Part, other than that the Perſon complained of hath taken upon him to act as a Commiſſioner for executing the ſeveral Powers and Things in this Act contained.

Commiſſioners in *Scotland* to take the Oaths, and ſubſcribe the Aſſurance.

Provided always, That all and every Perſon appointed by this Act to be a Commiſſioner for executing the ſeveral Powers and Things herein enacted, in that Part of Great Britain called Scotland, ſhall, before his acting as a Commiſſioner in the Execution of this Act, or any the Powers therein contained, take and ſubſcribe the Oaths of Allegiance and Abjuration, and ſubſcribe the Aſſurance appointed by Law to be taken and ſubſcribed by Perſons in Offices of publick Truſt in Scotland, upon Pain of forfeiting the Sum of Twenty Pounds Sterling; which Oaths it ſhall and may be lawful for any Two or more of the ſaid Commiſſioners to adminiſter, and they are hereby required to adminiſter the ſame accordingly.

Provoſt, &c. of any Royal Borough may act as a Commiſſioner.

Provided nevertheleſs, That any Provoſt, Ballie, Dean of Guild, Treaſurer, Maſter of the Merchants Company, or Deacon Convener of the Trades for the time being of any Royal Borough, and any Ballie for the time being of any Borough of Regality, or Barony, herein named or appointed a Commiſſioner for putting this Act in Execution in any County or Stewartry, or the Factors for the time being on the ſeveral Forfeited Eſtates annexed to the Crown by an Act paſſed in the Twenty fifth Year of his late Majeſty King George the Second, ſhall be capable of acting as a Commiſſioner for ſuch County or Stewartry; and that it ſhall not be lawful to or for the Court of Seſſion, or any other Courts or Magiſtrates in Scotland, to grant, by Suſpenſion, or otherwiſe, any Stay to Stop to the bringing in of the ſaid Supply

Supply, by Quartering, according to the Proportions ſettled and aſcertained by the aforeſaid Commiſſioners for the ſeveral Shires, and by the Royal Burghs, according to their Uſage and Practice; any thing herein contained to the contrary notwithſtanding.

Clauſe of Loan at 3 *l. per Cent.*

Provided always, and it is hereby further enacted by the Authority aforeſaid, That it ſhall and may be lawful to and for any Perſon or Perſons, Natives and Foreigners, Bodies Politick or Corporate, to advance or lend to His Majeſty, at the Receipt of His Majeſty's Exchequer, any Sum or Sums of Money, not exceeding in the whole the Sum of One Million five hundred thouſand Pounds, upon the Credit of the ſaid ſeveral Rates, Aſſeſſments, and Sums of Money, by this Act granted, to be raiſed in the ſeveral Parts of Great Britain as aforeſaid; and ſuch other Monies as are by this Act appointed for repaying the ſame, with the Intereſt thereof; and to have and receive for the Forbearance of the Money lent, Intereſt after a Rate not exceeding Three Pounds per Centum per Annum, upon or in reſpect of the whole Amount of the Money ſo raiſed, ſo as ſuch Loans be allowed to be made by the Commiſſioners of the Treaſury, or any Three or more of them now being, or the High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the time being, who are hereby authorized to iſſue their Warrants for that Purpoſe, as faſt as ſuch Loans ſhall be wanted for the Publick Service: And moreover, that no Money ſo to be lent upon the Security of this Act, ſhall be rated or aſſeſſed by virtue of this Act, or any other Act of Parliament whatſoever.

Tallies of Loan to be ſtruck, *&c.*

And be it further enacted, That all and every Perſon and Perſons, who ſhall lend any Money upon the Credit of this Act as aforeſaid, and pay the ſame into the Receipt of the Exchequer, ſhall immediately have a Tally of Loan ſtruck for the ſame, and an Order for his, her, or their Repayment, bearing the ſame Date with his, her, or their Tally; in or upon which Order ſhall be alſo contained a Warrant for the Payment of Intereſt for the Forbearance thereof, ſo that ſuch Intereſt do not exceed, upon or in reſpect of the whole Amount of the Monies raiſed, the ſaid Rate of Three Pounds per Centum per Annum, and to be paid every Three Months, until the Repayment of the Principal; and all ſuch Orders for Repayment of Money ſo to be lent, ſhall be regiſtered in Courſe, according to the Dates reſpectively; and that all and every Perſon and Perſons ſhall be paid in Courſe, according as their Orders ſhall ſtand regiſtered in the ſaid Regiſter Books, ſo as the Perſon or Per-

Orders to be regiſtered and paid in Courſe.

ſons, Natives or Foreigners, his, her, or their Executors, Adminiſtrators, or Aſſigns, who ſhall have his, her, or their Order or Orders firſt entered in the ſaid Books of Regiſter, ſhall be taken and accounted to be the Firſt Perſon or Perſons to be paid out of the Monies to come in by virtue of this Act; and he, ſhe, or they, who ſhall have his, her, or their Order or Orders next entered, ſhall be taken and accounted to be the Second Perſon to be paid, and ſo ſucceſſively and in Courſe; and that the Monies to come in by virtue of this Act, of or for the ſaid ſeveral Rates and Aſſeſſments, to be raiſed in Great Britain as aforeſaid, ſhall be in the ſame Order liable to the Satisfaction of the ſaid reſpective Perſons, and Body or Bodies Politick or Corporate, their Executors, Adminiſtrators, Succeſſors, or Aſſigns reſpectively, without undue Preference of one before another, and not otherwiſe; and ſhall not be diverted or divertible to any other Uſe, Intent, or Purpoſe whatſoever; and that no Fee, Reward, or Gratuity, directly or indirectly, ſhall be demanded or taken of any of His Majeſty's Subjects, for providing or making any ſuch Books, or Regiſters, or any Entries, Views, or Searches, in or for Payment of Money lent, or the Intereſt thereof, as aforeſaid, by any of His Majeſty's Officer or Officers, their Clerks or Deputies, on Pain of Payment of Treble Damages to the Party grieved, by the Party offending, with Full Coſts of Suit; or if the Officer himſelf take or demand any ſuch Fee or Reward, then to loſe his Place alſo; and if any undue Preference of one before another ſhall be made either in Point of Regiſtry or Payment, contrary to the true Meaning of this Act, by any ſuch Officer or Officers, then the Party offending ſhall be liable by Action of Debt, or on the Caſe, to pay the Value of the Debt, with Full Coſts of Suit, to the Party aggrieved, and ſhall be forejudged of his Place or Office; and if ſuch Preference ſhall be unduly made by any his Deputy or Clerk, without Direction or Privity of his Maſter, then ſuch Deputy or Clerk only ſhall be liable to ſuch Action, Debt, Damages, and Coſts, and ſhall for ever be incapable of his Place or Office: And in caſe the Auditor of the Receipt ſhall not direct the ſaid Orders of Loan, or the Clerk of the Pells record, or the Tellers make Payment, upon ſuch Order, according to each Perſon's due Place and Order, as before directed; then he or they ſhall be adjudged to forfeit, and the reſpective Deputies and Clerks, therein offending, to be liable to ſuch Action, Debt, Damages, and Coſts, in ſuch Manner as aforeſaid: All which ſaid Penalties, Forfeitures, Damages, and Coſts, to be incurred by any the Officers of the Exchequer,

No Fee for regiſtering, &c.

Penalty for undue Preference.

chequer, or any their Deputies or Clerks, ſhall and may be recovered by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at Weſtminſter; wherein no Eſſoin, Protection, Privilege, Wager of Law, Injunction, or Order of Reſtraint, ſhall be in any wiſe granted or allowed.

No undue Preference, where Tallies are dated or brought the ſame Day:

Provided always, and it is hereby declared, That if it ſhall happen that ſeveral Tallies of Loan, or Orders for Payment, as aforeſaid, bear Date, or be brought the ſame Day to the Auditor of the Receipt to be regiſtered; then it ſhall be interpreted no undue Preference, which of thoſe be entered firſt, ſo as he enters them all the ſame Day.

Nor if ſubſequent Orders be paid before ſuch as were not demanded in Courſe.

Provided alſo, That it ſhall not be interpreted any undue Preference, to incur any Penalty in Point of Payment, if the Auditor direct, and the Clerk of the Pells record, and the Tellers do pay ſubſequent Orders to Perſons that come and demand their Monies, and bring their Orders, before other Perſons who did not come to take their Monies, and bring their Orders in Courſe; ſo as there be ſo much Money reſerved as will ſatisfy precedent Orders; which ſhall not be otherwiſe diſpoſed of, but kept for them; Intereſt upon Loan being to ceaſe from the Time the Money is ſo reſerved and kept in Bank for them.

Orders aſſignable.

And be it further enacted, That all and every Perſon and Perſons to whom any Money ſhall be due for Loans to be regiſtered by virtue of this Act, after Order entered in the Book of Regiſter aforeſaid, his, her, or their Executors, Adminiſtrators, or Aſſigns, by proper Words of Aſſignment to be indorſed and written on his, her, or their Order, may aſſign and transfer his, her, or their Right, Title, Intereſt, and Benefit of ſuch Order, to any other; which being notified in the Office of the Auditor of the Receipt aforeſaid, and an Entry or Memorial thereof alſo made in the Book of Regiſtry as aforeſaid, for Orders (which the Officers ſhall, upon Requeſt, without Fee or Charge, accordingly make) ſhall intitle ſuch Aſſignee, his Executors, Adminiſtrators, Succeſſors, and Aſſigns, to the Benefit thereof, and Payment thereon; and ſuch Aſſignee may, in like Manner, aſſign again, and ſo toties quoties; and afterwards it ſhall not be in the Power of ſuch Perſon or Perſons who have or hath made ſuch Aſſignment, to make void, releaſe, or diſcharge the ſame, or any the Monies thereby due, or any Part thereof.

And, to the end there may be no Want or Failure of a certain Sum, not to exceed in the whole One million five

five hundred thousand Pounds, to be raised either by such Loans as aforesaid, or by issuing Exchequer Bills, as is herein after-mentioned, or by both or either of those Ways or Means, for the Publick Service; be it further provided and enacted by the Authority aforesaid, That in case the Commissioners of His Majesty's Treasury, or any Three or more of them now being, or the High Treasurer, or any Three or more of the Commissioners of the Treasury for the time being, shall judge it more advisable to raise the said Sum of One million five hundred thousand Pounds, or any Part thereof, by Exchequer Bills, instead of such Loans as aforesaid; that then they respectively are hereby authorized and impowered at any Time or Times, at once, or by such Proportions at a Time as they respectively shall find to be most for the Advantage of the Publick, to prepare and make, or cause to be prepared and made, at the Exchequer, in such Method and Form as they or he shall think most safe and convenient, any Number of new Exchequer Bills, containing One common Sum, or different Sums, in the Principal Monies, so that in case there shall be no Loans made, then all the Principal Sums to be contained in the said Bills to be made forth by this Act, shall not exceed One million five hundred thousand Pounds; and in case any such Loans shall be made as aforesaid, then all the Principal Sums to be contained in the said Bills to be made forth by this Act, together with such Loans so made, shall not exceed the said Sum of One million five hundred thousand Pounds.

Commissioners of the Treasury impowered to prepare any Number of Exchequer Bills of One common Sum, or different Sums, in the Principal Monies.

And be it further enacted by the Authority aforesaid, That the said Bills to be prepared and made in pursuance of this Act, shall and may bear an Interest not exceeding the Rate of Three Pounds per Centum per Annum, upon or in respect of the whole Amount of the Monies thereby raised, and proportionably for any greater or less Sum to be contained therein, and to be payable to the Bearers thereof respectively; nevertheless the said Interest shall be abated and saved upon such of the said Bills to be made forth by this Act, as shall at any Time or Times be in the Receipt of the Exchequer, or in the Hands or Power of any Receivers or Collectors of any Taxes, Aids, or Revenues whatsoever, payable to His Majesty, His Heirs, and Successors, during such Time and Times respectively, as such Bills shall be or remain in the said Receipt, or in such Hands or Power as aforesaid.

Bills to bear Interest at 3 *l. per Cent. per Ann.*

And

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And it is hereby enacted, That all the ſaid Bills, ſo to be prepared and made, ſhall be numbered arithmetically, beginning with N° I. and ſo proceeding in an arithmetical Progreſſion aſcending, wherein the common Exceſs or Difference ſhall always be One, and ſhall be regiſtered accordingly, ſo that the Principal Sum to be contained in every ſuch Bill (after Repayment of the Loans which ſhall have been made as aforeſaid, if any ſuch be, with the Intereſt thereof, or reſerving Money ſufficient for that Purpoſe) may regularly be paid off, and diſcharged in Courſe, according to the Number of every ſuch Bill, as it ſhall ſtand in the ſaid Regiſter; and that the Intereſt upon all and every the ſaid Bills ſhall be payable every Three Months, according to the Purport and true Meaning of this Act; and that upon every ſuch Bill there ſhall be indorſed, printed, or written, in Words at Length, or in Figures, the Sum after which the Principal to be contained therein ſhall be payable in ſuch Courſe, as aforeſaid, according to the Purport and true Meaning of this Act.

These Bills to be numbered arithmetically.

Provided always, and be it enacted by the Authority aforeſaid, That in caſe the ſaid Sum, not exceeding One million five hundred thouſand Pounds, ſhall be raiſed partly by Loans, and partly by Exchequer Bills, according to the Powers before given by this Act; that then, and in ſuch Caſe, it ſhall and may be lawful to and for the Commiſſioners of His Majeſty's Treaſury, or any Three or more of them now being, or the High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the time being, when and as often as they ſhall, by virtue of the ſaid Powers, direct any ſuch Loans to be taken, or any ſuch Exchequer Bills to be made out, at the ſame Time alſo to direct and appoint the Courſe and Order in which ſuch Loans and Exchequer Bills ſhall ſtand upon the ſaid Regiſter, and after what Sum they ſhall reſpectively begin to be payable in Courſe, out of the Monies ariſing by this Act, ſo as no ſubſequent Loans or Exchequer Bills be made to alter the Courſe at firſt appointed for prior Loans or Exchequer Bills, at the Time of taking in, or making out, ſuch prior Loans or Exchequer Bills; any thing herein before contained to the contrary notwithſtanding.

Treaſury to direct the Courſe of Payment for Loans or Exchequer Bills,

And it is hereby further enacted, That all the ſaid Bills ſhall be prepared and made with ſuch Cheques, Indents, or Counterfoils, as ſhall be directed by the Commiſſioners of the Treaſury, or any Three or more of them now being, or by the High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury, for the time being;

and to appoint Cheques, &c.

and that the Perſon or Perſons who is, are, or ſhall be appointed, to pay off the ſaid Bills in Courſe, ſhall, from time to time, have the Uſe and Cuſtody of One Part of all the Cheques, Indents, or Counterfoils of the ſaid Exchequer Bills, to be prepared and made by virtue of this Act, from which the ſaid Bills ſhall have been cut, to prevent his or their being impoſed upon by counterfeit or forged Bills; and that the Undertakers or Contractors for exchanging or circulating the ſaid Bills, or ſuch of them as ſhall be current, ſhall, from time to time, have the Uſe and Cuſtody of One other Part of all the ſaid Cheques, Indents, or Counterfoils of the ſaid Exchequer Bills, from which the ſame ſhall have been cut off, as aforeſaid, in order to prevent their being impoſed upon by any counterfeit or forged Bills; and that all the ſaid Parts of the ſaid Cheques, Indents, or Counterfoils, ſhall be delivered back into the Exchequer when the ſaid Bills to be made forth by virtue of this Act ſhall be paid off, cancelled, and diſcharged.

The Bills to be placed as Caſh in the Exchequer.

And it is hereby enacted, That the Commiſſioners of the Treaſury, or any Three or more of them now being, and the ſaid High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the time being, ſhall, and they are hereby reſpectively authorized and impowered to cauſe ſuch Bills as ſhall be prepared by virtue of this Act, to be placed as ſo much Caſh in the reſpective Offices of the Tellers of the ſaid Receipt of Exchequer, each and every of which Tellers ſhall be ſeverally charged with a Proportion of the ſaid Bills, which ſhall be ſo placed in his Office reſpectively; any Law or Uſage to the contrary notwithſtanding.

Clauſes in the Malt Tax Act relating to Exchequer Bills, extended to this.

And be it further enacted by the Authority aforeſaid, That all the ſaid Bills to be iſſued as aforeſaid, ſhall be current in like Manner, and with ſuch Privileges and Advantages, and ſubject to ſuch Rules and Directions, as are preſcribed and enacted by an Act of this preſent Seſſion of Parliament, intituled, An Act for continuing and granting to His Majeſty certain Duties upon Malt, Mum, Cyder, and Perry, for the Service of the Year One thouſand ſeven hundred and ſixty ſeven, for or concerning the Exchequer Bills thereby authorized to be made forth; and that all and every the Clauſes and Proviſoes in the ſaid laſt-mentioned Act relating to the Currency, Exchanging, or Receiving, the ſame laſt-mentioned Exchequer Bills, by any publick Receivers of Aids, Taxes, or Supplies, or in His Majeſty's Receipt of the Exchequer, or for preventing the forging, counterfeiting, or altering the ſame Bills, or for making out new Bills

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in the room of such as shall be filled up with Indorsements, lost, burnt, defaced, or otherwise destroyed, or for making out Exchequer Bills of Five thousand Pounds each, or for making out Exchequer Bills, without bearing Interest, or for making them afterwards to bear an Interest, or a higher or lower Rate of Interest, from time to time, as the Contractors shall agree to, or for preventing any Misapplication of the Fund on which the same are charged, or any other Misbehaviour of any Officers concerned in the receiving, issuing, exchanging, paying off, or cancelling, the same last-mentioned Exchequer Bills, or for enabling the Commissioners of the Treasury, or the High Treasurer for the time being, to contract, from time to time, with any Person or Persons, Body or Bodies Politick or Corporate, for Payment of the Interest of, or exchanging for ready Money on Demand, the Exchequer Bills thereby authorized to be issued, or for preventing any Disabilities in such Contractors, or for making them not liable to be Bankrupts on account of such Contracts, or for appointing a Paymaster or Paymasters for paying off or cancelling the same Exchequer Bills in due Course and Order, shall be extended, and construed to extend, as well to the Exchequer Bills by this Act authorized to be made forth, except only with respect to such Matters which are otherwise specially provided for in this Act, as to the Exchequer Bills to be made forth in pursuance of the said Act for granting and continuing the Duties on Malt, Rum, Cyder, and Perry, as amply, fully, and effectually, to all Intents and Purposes, as if the same Clauses or Provisors had been particularly repeated and re-enacted verbatim in this Act.

And to the End the same Bills, or so many of them as shall from time to time remain undischarged, may the better obtain a Currency for such Time as they or any of them are hereby intended to be current; be it further enacted by the Authority aforesaid, That the Money which shall from time to time arise at the said Receipt of Exchequer, of or for the Aids, Cares, or Assessments, by this Act granted, shall, from time to time, as the same shall arise at the said Receipt, be issued and applied at the said Receipt, for or towards paying off and discharging the Orders of Loan, for the Monies which shall have been lent at the said Receipt, and for satisfying the Interest thereof, in such Course, Manner, and Form, as are before in this Act prescribed and appointed for that Purpose, until all the Principal and Interest payable upon such Orders of Loan shall be fully

How the Monies arising by this Act shall be applied.

ſatisfied, or ſufficient Money ſhall be reſerved in the Exchequer, for the full Payment and Satisfaction of the ſame, or the Monies which ſhall, from time to time, ariſe at the ſaid Receipt of Exchequer, of or for the ſaid Aids, Taxes, or Aſſeſſments, by this Act granted, ſhall, from time to time, as the ſame ſhall ariſe at the ſaid Receipt, be iſſued to ſuch Paymaſter by way of Impreſt and upon Account, for or towards paying off and diſcharging the ſaid Exchequer Bills which ſhall have been made forth by virtue of this Act, in ſuch Courſe as aforeſaid, and for or towards the Charge of circulating and exchanging the ſame Bills, or any of them, and for or towards ſuch other Payments as are in and by this Act directed or allowed to be made or diſcharged out of the ſame, and for no other Uſe, Intent, or Purpoſe whatſoever.

Treaſury on 29 *Sept.* 1768, to take an Account of all Monies raiſed and diſcharged.

And be it further enacted by the Authority aforeſaid, That on the Twenty ninth Day of September, One thouſand ſeven hundred and ſixty eight, or within Ten Days after, the Commiſſioners of the Treaſury, or any Three or more of them now being, or the High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the time being, ſhall cauſe a true and perfect Account in Writing to be taken and atteſted by the proper Officers, of all the Monies which ſhall have been raiſed by Loans, or by Exchequer Bills, or by any or either of thoſe Ways or Means, for or towards the ſaid Sum, not exceeding One million five hundred thouſand Pounds, by this Act intended to be raiſed, as aforeſaid, and how much thereof ſhall before that Time have been paid off or diſcharged, and how much thereof ſhall then remain undiſcharged, upon the ſaid Orders of Loan and Exchequer Bills reſpectively, or upon any or either of them; which Account ſhall be publickly aſſixed in the Office of the Auditor of the Receipt in the ſaid Exchequer.

Unſatisfied Monies to be paid out of the next Aid,

And it is hereby enacted and declared by the Authority aforeſaid, That the Monies ſo remaining unſatisfied, or not diſcharged, with the Intereſt due or to grow due for the ſame, ſhall be paid and ſatisfied out of the next Aid or Aids to be granted in Parliament, after the ſaid Twenty ninth Day of September, One thouſand ſeven hundred and ſixty eight, and ſhall be transferred thereunto, as ſoon as ſuch Aid or Aids ſhall be granted; and if no ſuch Aid or Aids ſhall be granted, whereunto ſuch unſatisfied Monies ſhall be transferred, before the Twenty fourth Day of March, One thouſand ſeven hundred and ſixty nine, then the Monies ſo remaining unſatisfied and

or out of the Sinking Fund.

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undiſcharged, upon the ſaid Orders of Loan or Exchequer Bills, or any of them, with the Intereſt due or to grow due for the ſame, ſhall be and are hereby charged and chargeable upon ſuch Monies, as at any Time or Times ſhall be and remain in the ſame Receipt of the Surpluſſes, Exceſſes, Overplus Monies, and other Revenues compoſing the Sinking Fund (except ſuch Monies of the ſaid Sinking Fund as are appropriated to any particular Uſe or Uſes, by any former Act or Acts of Parliament in that Behalf) and ſuch Monies of the ſaid Sinking Fund ſhall and may be iſſued for ſupplying Money to the ſaid Paymaſter, for diſcharging the ſaid unſatisfied Orders of Loan or Exchequer Bills in Courſe, as the ſaid Commiſſioners of the Treaſury, or the High Treaſurer for the time being, ſhall direct, until all the Principal and Intereſt, which ſhall be or remain due upon the ſaid Orders of Loan, or Exchequer Bills, or any of them, ſhall be fully cleared and paid off, or Money ſufficient ſhall be reſerved for that Purpoſe; and if at any Time or Times before or after any Money of the ſaid Aids, Taxes, or Aſſeſſments, hereby granted ſhall be brought into the Exchequer as aforeſaid, there ſhall happen to be a Want of Money for paying Intereſt, which ſhall be actually incurred and grown due upon the ſaid Orders of Loan or Exchequer Bills, or any of them, or for Payment of any Premium or Rate, which ſhall be incurred or grown due by any Contract or Contracts to be made by virtue of this Act, for circulating and exchanging the ſame Bills; that then, and in every ſuch Caſe, the Money ſo wanted ſhall and may be ſupplied out of the Monies of the ſaid Fund commonly called The Sinking Fund (except before excepted) and be iſſued accordingly.

Provided always, and be it enacted by the Authority aforeſaid, That whatever Monies ſhall be iſſued out of the ſaid Surpluſſes, Exceſſes, or Overplus Monies, and other Revenues compoſing the Sinking Fund, ſhall, from time to time, be replaced by and out of the firſt Supplies to be then after granted in Parliament; any thing herein contained to the contrary notwithſtanding. The Monies to be replaced out of the firſt Supplies.

And whereas ſeveral Orders of Loan or Exchequer Bills, made upon and in purſuance of an Act of Parliament of the Fifth Year of His preſent Majeſty's Reign, intituled, An Act for granting an Aid to His Majeſty by a Land Tax, to be raiſed in *Great Britain*, for the Service of the Year One thouſand ſeven hundred and ſixty five, ſtill remain unpaid for want of ſufficient Money ariſing by the ſaid Act being come into the Exchequer, to

anſwer and pay the ſame, and it is uncertain how much thereof the Monies ariſing by the ſaid Act will be able to anſwer and diſcharge; be it enacted by the Authority aforeſaid, That if the Money ariſen or to ariſe into the Exchequer, for or on account of the ſaid Aids, on or before the Twenty ninth Day of September, which will be in the Year of our Lord One thouſand ſeven hundred and ſixty ſeven, ſhall not be ſufficient to diſcharge the whole Principal and Intereſt due or to grow due on the ſeveral Orders of Loan or Exchequer Bills, made upon and in purſuance of the ſaid Act; that then ſo much Money as ſhall then appear to be deficient or wanting for anſwering the Purpoſes aforeſaid, ſhall and may be ſupplied and made good out of any the Monies ariſing into the Exchequer, by or from the Loans or Exchequer Bills on this Act, or any other Monies or Loans that are or ſhall be appropriated for the Service of the Year One thouſand ſeven hundred and ſixty ſeven; and the Commiſſioners of the Treaſury, or any Three or more of them, or the High Treaſurer for the time being, ſhall direct and apply the ſame accordingly; any thing herein before contained to the contrary notwithſtanding.

Deficiency of the Land Tax, 5 *Geo.* III. how to be ſupplied.

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