

ANNO QUADRAGESIMO TERTIO

GEORGII III. REGIS.

CAP. XCIX.

An Act for conſolidating certain of the Proviſions contained in any Act or Acts relating to the Duties under the Management of the Commiſſioners for the Affairs of Taxes, and for amending the ſame.

[27th *July* 1803.]

WHEREAS it is expedient that certain of the Proviſions and Powers contained in any Acts in relation to the Duties on Windows or Lights, on Inhabited Houſes, on Servants, Carriages, Horſes, Mules, and Dogs, and other the Duties lately transferred to the Commiſſioners for the Affairs of Taxes, ſhould be reduced into One Act of Parliament, and amended in the Particulars herein mentioned; 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 all the ſaid Duties now under the Management of the Commiſſioners for the Affairs of Taxes, (except the Monies ariſing from the Aid granted to His Majeſty by a Land Tax, by an Act paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty), ſo far as the ſame relate to *England*, *Wales*, and *Berwick-upon-Tweed*, ſhall, from and after the Time herein-after mentioned for the Commencement of this Act, be aſſeſſed, raiſed, levied, and paid, under the Regulations thereof.

All Duties now under the Management of the Commiſſioners for the Affairs of Taxes to be levied under the Regulations of this Act, except the Land Tax.

II. And

Act to commence from *April* 5, 1804 with respect to the present Duties.

II. And be it further enacted, That this Act, with respect to the Duties before mentioned, shall commence and take Effect from and after the Fifth Day of *April* One thousand eight hundred and four.

And with respect to any new Duties, to take Effect from the Time appointed by the Acts granting such Duties.

III. And whereas new or other Duties may hereafter be placed under the Management of the said Commissioners for the Affairs of Taxes, to be assessed under the Regulations of this Act; be it further enacted, That this Act, with respect to the said last mentioned Duties, shall be construed to take Effect from and after the Times respectively appointed by the Act or Acts granting such Duties, for the Commencement of the same.

Commissioners not to act unless qualified as Commissioners of the Land Tax.

IV. And be it further enacted, That no Person shall act as a Commissioner in the Execution of any Act or Acts before mentioned, unless such Person shall be duly qualified as required by an Act, passed in the Thirty-eighth Year of the Reign of His present Majesty, intituled, *An Act to alter and amend so much of an Act, passed in this present 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 ninety-eight,' as relates to the Qualification of Commissioners:* Provided always, that in respect of the Cities, Liberties, and Places herein-after mentioned, the Commissioners acting within the same for the Duties before mentioned, shall be qualified as by this Act is directed: Provided also, that no Qualification shall be required for any Commissioner acting for the said Duties before mentioned in any other County in *Wales* than is required for the Commissioners acting in the Counties of *Wales*, mentioned in the said last recited Act: Provided also, that no Person shall presume to act as such Commissioner without taking the Oaths herein mentioned; and if any Person shall, from and after the Time appointed for the Commencement of the Regulations of the said Acts before mentioned, or any of them, presume to act as such Commissioner, without having taken the Oaths hereby prescribed in the Manner required by this Act, or without being qualified as before mentioned, he shall forfeit the Sum of Two hundred Pounds.

Qualification of Commissioners for the Counties in *Wales*.

Commissioners to take the Oaths required by this Act.

Penalty for acting as a Commissioner without having taken the Oath or being qualified.

Commissioners to take Oath by 1 Geo. 1.

V. And be it further enacted, That no Person shall be capable of acting as a Commissioner in the Execution of any Act or Acts before mentioned, unless he shall have first taken the Oaths appointed by the Act, 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.*

Commissioners not to act before they have taken the Oath in Schedule (A.), except in administering the same.

VI. And be it further enacted, That every such Commissioner, before he shall execute the Office of such Commissioner, except in administering the Oath herein-after mentioned to any other of the said Commissioners, shall take and is hereby required to take the Oath expressed in the Schedule (marked A.), to this Act annexed, which Oath any One of the Persons so appointed as Commissioners is hereby authorized to administer, although the said Person administering the same hath not himself previously taken the said Oath, and which Oath so taken shall be subscribed by the Party taking the same, and the Names of all the Persons

Oaths to be subscribed by the Parties,

so

so subscribing shall forthwith be transmitted to the Office of the Commissioners for the Affairs of Taxes at *Somerset House* in the County of *Middlesex*, by the Clerks of the Commissioners respectively wherever such Oaths shall be administered: Provided always, that where any One or more of the Persons so appointed Commissioners acting for any District, shall have qualified himself or themselves to act, by taking the Oaths mentioned in this Act, and such One or more of them shall be present at any Meeting of such Commissioners in the same District, then and in such Case the said Oath shall not be administered to any other Commissioner in the same District, but by a Commissioner or Commissioners present at such Meeting, who shall have previously taken the said Oath.

and Names to be sent to the Tax Office.

If any Commissioners who shall have taken the Oaths are present, the Oath shall not be administered but by One of such Commissioners.

VII. Provided always, and be it further enacted, That no Person shall be capable of acting as such Commissioner within the City of *London*, and Liberty of *Saint Martin-le-Grand*, nor within the City and Liberty of *Westminster*, nor in or for any other Parish or Place, any Part whereof shall be situate within the Bills of Mortality, or the Parishes of *Saint Mary-le-Bone* or *Saint Pancras* in the County of *Middlesex*, unless such Person shall be possessed of Lands, Tenements, or Personal Estate, or of both together, to the Amount or Value of Five thousand Pounds at least, after the Payment of all his Debts, any Thing herein contained to the contrary notwithstanding; which Qualification they shall swear to previous to their acting as aforesaid, according to the Form following; (that is to say),

Qualification of Commissioners in the Cities of *London*, *Westminster*, the Bills of Mortality, and Parishes of *St. Mary-le-Bone* and *St. Pancras* in *Middlesex*, 5000 *l.*

'I *A. B.* do swear [*or*, affirm, *as the Case may require*], That truly and *bonâ fide* I have such an Estate, consisting of [*specifying the same*], of the clear Value of Five thousand Pounds, over and above what will satisfy and discharge all my Debts.

Oath.

'So help me GOD.'

Nor unless he shall be an Inhabitant of the District for which he shall act as a Commissioner; and if any Person shall presume to act 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*, or within the City and Liberty of *Westminster*, or in or for any Parish or Place, any Part whereof shall be situate within any other Part of the Bills of Mortality, or in or for the Parish of *Saint Mary-le-Bone*, or *Saint Pancras*, before he shall have taken such Oath as herein is directed, or without being qualified as herein is required, or without being an Inhabitant in the same District for which he shall act as a Commissioner, he shall forfeit for every such Offence the Sum of Two hundred Pounds; which Oath shall be subscribed by the Party taking the same, and their Names transmitted to the Office for Taxes.

Commissioners within the Limits must be Inhabitants of the District for which they act;

acting without being qualified, or being an Inhabitant of the District, to forfeit 200*l.*

VIII. And be it further enacted, That in case of any Controversy arising between such Commissioners, in any Matter or Thing touching the Execution of any Act before mentioned, in which any Commissioner or Commissioners shall be interested in his or their own Right, or concerned in the Controversy in the Right of any Person for whom they shall act as Steward, Agent, Attorney, or Solicitor, the Commissioner or Commissioners so interested or concerned shall have no Voice, but shall withdraw during the Debate of such Controversy, until it shall have been determined

Commissioners concerned either in their own Right or as Agents, *etc.* to have no Voice in Controversies, but to withdraw.

Penalty 50*l.* determined by the reſt of the Commiſſioners, on Pain that every Commiſſioner who ſhall ſo act in any Matter or Thing in which he or they is or are intereſted or concerned as aforeſaid, ſhall forfeit and pay the Sum of Fifty Pounds.

Commiſſioners to meet annually on or before the 10th of *April*.

IX. And be it further enacted, That ſuch Commiſſioners as ſhall be duly qualified to act in the Execution of the Acts before mentioned, in order to the ſpeedy Execution thereof, ſhall, in the reſpective Hundreds, Laths, Wapentakes, Rapes, Wards, or other Diſtricts, Cities, Boroughs, Cinque Ports, Towns, and Places, in the ſeveral Counties, Ridings, and Diviſions, for which they are or ſhall be appointed to be Commiſſioners, meet together yearly and every Year, at the moſt uſual or common Place of Meeting within ſuch Diſtricts, Cities, Boroughs, Cinque Ports, Towns, and Places reſpectively, on or before the Tenth Day of *April* yearly; and any Two or more of them ſhall hold ſuch Meeting or any other Meeting of Commiſſioners authorized by this Act, or the Acts before mentioned, and ſhall be competent to do any Act, Matter, or Thing thereby required to be done by ſuch Commiſſioners; and ſuch Commiſſioners, or ſo many of them as ſhall be preſent at the Firſt Meeting to be holden in every Year, or the major Part of them, having qualified themſelves by taking or having taken the Oaths in Manner herein directed, ſhall elect One fit and ſufficient Perſon to be their Clerk, and One other fit and ſufficient Perſon, if the ſaid Commiſſioners ſhall deem it neceſſary, to be his Aſſiſtant, for all the Aſſeſſments to be made of the ſeveral Duties with which the ſaid Commiſſioners ſhall be charged within their reſpective Limits, for One Year, and which Perſon ſo elected ſhall, by virtue of ſuch Election, be the ſole Clerk to ſuch Commiſſioners for all the ſaid Aſſeſſments to be made by them for ſuch Year, and which Clerk ſhall not be removeable from his ſaid Office during the Year for which he ſhall be appointed as aforeſaid, except for juſt Cauſe, and at a Meeting of the Commiſſioners for that Purpoſe duly ſummoned by Notice in Writing, ſigned by Two or more of ſuch Commiſſioners, and left at the uſual Place of Abode of each and every of the Commiſſioners who ſhall have qualified as aforeſaid, in and for ſuch Diſtrict, City, Borough, Cinque Port, Town, or Place, and by the major Part of the Commiſſioners preſent at ſuch Meeting; and ſuch Commiſſioners ſhall alſo, at ſuch their Firſt Meeting, direct their ſeveral and joint Precept or Precepts to ſuch Inhabitants of each Pariſh, Ward, or Place, and ſuch Number of them as they in their Diſcretion ſhall think moſt convenient, to be Preſenters and Aſſeſſors for ſuch Pariſh, Ward, or Place, requiring them to appear before the Commiſſioners at ſuch Place and at ſuch Time, not exceeding Ten Days after the Date of their Precepts, as they ſhall appoint; and at ſuch their Appearances the Commiſſioners, or ſo many of them as ſhall meet at ſuch their Second Meeting, ſhall appoint ſuch of the ſaid Inhabitants as they ſhall think proper to be the Aſſeſſors for ſuch Pariſh or Place of the ſeveral Duties with which the ſaid Commiſſioners ſhall be charged as aforeſaid, for One Year; and at the ſame Time ſhall openly read or cauſe to be read unto them the ſeveral Duties for which they are to be appointed Aſſeſſors, and openly declare the Effect of their Charge unto them, and how and in what Manner they ought and ſhould make their Certificate and Aſſeſſments of the ſaid ſeveral Duties; and ſhall then and there appoint another Day, within the Time herein-after limited, for the ſaid Perſons to appear before the ſaid Commiſſioners, and bring

Two Commiſſioners ſufficient to hold Meetings, and competent to do any Act.

Commiſſioners preſent to elect a Clerk, and if neceſſary an Aſſiſtant.

Perſon ſo elected to be Clerk for all the Aſſeſſments for One Year, and not to be removable except for juſt Cauſe, and at a Special Meeting.

Commiſſioners at their Firſt Meeting to iſſue Precepts to Perſons to be Aſſeſſors, who are to appear within 10 Days.

Commiſſioners at the Second Meeting to appoint Aſſeſſors and give them Inſtructions.

bring in their Certificates of Aſſeſſments of the ſaid ſeveral Duties in Writing under their Hands, which ſhall be verified upon their Oaths or ſolemn Affirmations, and not otherwiſe, which ſaid Aſſeſſors are hereby ſtrictly enjoined and required, with all Care and Diligence, to charge and aſſeſs themſelves, and all other Perſons chargeable with the ſaid Duties, ſo given to them in Charge, and to make their Aſſeſſments according to the Proviſions of the Laws then in force, upon Pain of Forfeiture of any Sum not exceeding Twenty Pounds, nor leſs than Five Pounds; and at the Time and Place ſo as aforeſaid prefixed for their Appearance, ſuch Aſſeſſors ſhall return the Names of Two or more able and ſufficient Perſons, within the Bounds or Limits of thoſe Pariſhes or Places for which they ſhall be Aſſeſſors reſpectively, to the ſaid Commiſſioners, to be by them appointed Collectors of the ſeveral Duties to be raiſed and aſſeſſed by them as ſuch Commiſſioners.

Aſſeſſors to bring in Aſſeſſments on Oath.

Aſſeſſors to bring all Perſons liable to the Duties into Charge, under a Penalty not exceeding 20 *l.* nor leſs than 5 *l.*

Aſſeſſors to return Names of Perſons to be Collectors.

X. And be it further enacted, That every Perſon to be appointed ſuch Aſſeſſor, ſhall, before he ſhall take upon him the Execution of the ſaid Employment, take the Oaths mentioned and required to be taken by an Act, made in the Parliament held in the Firſt Year of the Reign of King *William* and Queen *Mary*, intituled, *An Act for abrogating the Oaths of Allegiance and Supremacy, and appointing other Oaths*; or, being One of the People called *Quakers*, may make and ſubſcribe the Declaration of Fidelity preſcribed by an Act, made in the Firſt Year of the Reign of King *William* and Queen *Mary*, intituled, *An Act for exempting Their Majeſty's Proteſtant Subjects, diſſenting from the Church of* England, *from the Penalties of certain Laws*; which Oaths or Affirmations any One or more of the Commiſſioners by whom ſuch Aſſeſſors ſhall be appointed, who ſhall themſelves have taken the Oaths required by this Act to be taken by Commiſſioners, have hereby Power and are hereby required to adminiſter, as alſo all and every ſuch other Oaths or Affirmations as are by this Act, or any Act or Acts relating to Duties to be aſſeſſed under the Regulations of this Act, required or allowed to be taken before ſuch Commiſſioners, by any Officer or Perſon whatever, in any Matter or Thing touching the Execution of this Act, or any Act or Acts granting the ſaid Duties as aforeſaid.

Oaths to be taken by Aſſeſſors.

Commiſſioners empowered to adminiſter Oaths under this Act.

XI. And be it further enacted, That every Perſon to be appointed ſuch Aſſeſſor, ſhall and he is hereby required alſo to take the Oath, or being One of the People called *Quakers*, to make and ſubſcribe the ſolemn Affirmation, before the Commiſſioners for executing this Act, in the Form ſet forth in the Schedule to this Act annexed, (marked B.); and if any Perſon to be appointed Aſſeſſor as aforeſaid, ſhall preſume to act in the Office or Employment of an Aſſeſſor, before he ſhall have taken the ſaid Oath or Affirmation, (as the Caſe ſhall require), he ſhall forfeit and pay for every ſuch Offence the Sum of Fifty Pounds.

Aſſeſſors not to act before they have taken the Oath in Schedule (B.)

Penalty of 50 *l.*

XII. And be it further enacted, That in all Caſes the Aſſeſſors ſo to be appointed as aforeſaid, ſhall from Time to Time make and deliver in Writing their Certificates of Aſſeſſments of all the Duties given to them in charge as aforeſaid, unto the reſpective Commiſſioners, or any Two or more of them, on or before the Fifth Day of *June* yearly, or as ſoon after as conveniently can be done; and the Commiſſioners to whom ſuch Aſſeſſments ſhall be ſo delivered, or any Two or more of them, ſhall forthwith

Aſſeſſors to deliver Aſſeſſments on or before *June* 5.

forthwith ſet their Hands to the ſaid reſpective Aſſeſſments, teſtifying their Allowance of the ſame; and the ſaid Commiſſioners, or any Two or more of them, are hereby required to ſign and ſeal Three Duplicates of the ſaid Aſſeſſments to be prepared by their Clerk, and forthwith to nominate and appoint Two of the Perſons named or preſented in each of ſuch Aſſeſſments to be Collectors, or any other Two ſuch Perſons as ſuch Commiſſioners are hereby authorized to appoint, for the reſpective Diviſions and Places for which Collectors ſhall be ſo preſented, and to deliver or cauſe to be delivered One of the ſaid Duplicates of ſuch Aſſeſſments ſo by the ſaid Commiſſioners allowed, together with Warrants under the Hands and Seals of Two or more of the ſaid Commiſſioners for collecting the ſame, unto the reſpective Perſons by them nominated to be Collectors; and One other of the ſaid Duplicates to the Surveyor of the Diſtrict for the Time being; and the Third of the ſaid Duplicates to be kept by ſuch Clerk for the Uſe of the ſaid Commiſſioners; and the ſaid Collectors are hereby enjoined and required to make Demand of the ſeveral Sums contained in ſuch Duplicates, from the Parties charged therewith, or at the Places of their laſt Abode, or on the Premiſes charged with the Aſſeſſment, as the Caſe may require, within Ten Days after the ſaid Duties ſhall reſpectively become payable, next after ſuch Aſſeſſments ſhall have been delivered to them; and upon Payment thereof to give Acquittances under their Hands, (without taking any Thing for ſuch Acquittances, the Stamp Duty for the ſame excepted), unto the ſeveral Perſons who ſhall pay the ſame; and that ſuch Acquittances ſhall be full and perfect Diſcharges to every ſuch Perſon who ſhall pay the ſame, againſt His Majeſty, His Heirs and Succeſſors.

Commiſſioners to ſign the Aſſeſſments, and the Clerk to make out Three Duplicates

Commiſſioners to appoint Collectors, and to deliver to them One of the Duplicates, with Warrants for collecting the ſame.

Another of the Duplicates to be delivered to the Surveyor, and the Third to be kept for the Commiſſioners.

Collectors to demand Duties within Ten Days after they are due;

and to give Acquittances.

XIII. And be it further enacted, That ſuch Perſons as ſhall be preſented to the ſaid Commiſſioners as before directed to be Collectors, ſhall if required ſo to do, give good and ſufficient Security to any Two or more of ſuch Commiſſioners equal to the Amount of the whole Duty, and Sum and Sums of Money aſſeſſed in, and to be collected in each Diſtrict or Place as aforeſaid, by ſuch Collectors reſpectively, for their duly paying ſuch Monies aſſeſſed as aforeſaid, as ſhall come to their Hands, and for their duly demanding the Sums aſſeſſed of the reſpective Perſons from whom the ſame are payable; and in caſe of Non-payment thereof, their duly enforcing the Powers of this Act againſt ſuch who make Default, which Security the ſaid Commiſſioners, or any Two or more of them, are hereby authorized and empowered to take, by a Joint and ſeveral Bond, with Two Sureties at the leaſt, to and in the Names of any Two or more of ſuch Commiſſioners, in ſuch penal Sum as aforeſaid, and with a Condition thereto to the Effect before mentioned; and on Failure of the Perſons ſo firſt named or appointed to be Collectors giving ſuch Security, if required, the ſaid Commiſſioners, or any Two or more of them, ſhall be at Liberty and are hereby authorized to appoint any other ſufficient Perſons, who can give ſuch Security as aforeſaid, reſiding within the Limit of the ſame Diſtrict or Place, to be Collectors of the ſaid Duties reſpectively; and every ſuch Bond given by way of ſuch Security as aforeſaid, ſhall be proſecuted by ſuch Commiſſioners on any Failure or Default of the ſaid Collector or Collectors: Provided always, that no ſuch Bond ſhall be put in Suit againſt any Surety or Sureties for any Deficiency other than what ſhall remain unſatisfied after Sale of the Lands, Tenements, Goods, and Chattels of ſuch Collector or Collectors, in

Collectors to give Security.

purſuance

pursuance and by virtue of the Directions and Powers given to the respective Commissioners by this Act: Provided also, that such Bond shall not be subject to any Stamp Duty whatever: Provided always, that if no Persons can be found within the Limits of such Districts or Places respectively, who are willing or able to give such Security, then and in such Case the Persons who were first presented to the respective Commissioners as before directed, shall be Collectors of the Monies assessed as aforesaid, within the Limits of such Districts or Places respectively.

Churchwardens, etc. or Inhabitants of Parishes may require Security to be taken from Collectors and name Persons willing to give such Security.

XIV. Provided always, and be it further enacted, That if any Two or more of the Inhabitants of the District or Place for which a Collector or Collectors may be named as aforesaid, being respectively charged to any of the said Duties to be assessed under the Regulations of this Act, or the Churchwardens or Overseers, or Guardians of the Poor of any Description, or any Two or more of them, or the Select Vestry, or any Seven or more of them, where a Select Vestry shall be authorized to act for any Parish or Place, shall require Security to be taken of the Collector or Collectors to be appointed for the Parish or Place on Behalf of which such Application shall be made, and shall name a fit and proper Person or Persons to be a Collector or Collectors who respectively are willing to give such Security, it shall not be lawful for such Commissioners to appoint Collectors for such Duties, or any of them, until such Security be given; and if the Person or Persons returned to the said Commissioners according to this Act to be a Collector or Collectors, shall not have given or shall not give such Security, then it shall be lawful for such Commissioners to appoint such Persons and no others, who shall have been named to them by the Persons respectively before mentioned, as fit and proper Persons to be Collectors, and who will give such Security as shall be required.

In which Case no Collectors shall be appointed until Security be given.

Within the Bills of Mortality, *Saint Mary le Bone*, and *Pancras*, the Appointment of Collectors to belong to the resident Commissioners.

XV. And be it further enacted, That within the Bills of Mortality, the Parishes of *Saint Mary le Bone* and *Saint Pancras* in the County of *Middlesex*, the Appointment of the Collectors of such Duties as aforesaid, shall belong wholly to such of the Commissioners for executing this Act, who shall reside in the Wards or Parishes for which such Collectors respectively are to be appointed, in case there shall be Two or more Commissioners there resident, and no other Commissioner shall in such Case interfere; and it shall be lawful for such Commissioners residing within the respective Wards or Parishes aforesaid, to appoint Two or more Persons to be Collectors, who shall have given such Security as aforesaid, whether such Persons shall have been presented by the Assessors as aforesaid, or named by the Inhabitants, or Churchwardens and Overseers or Guardians of the Poor, or any Two or more of them, or any Seven or more of the Vestry where a Select Vestry shall be appointed as aforesaid, and who shall be thought by such Commissioners to be of Ability to execute the Office of Collector; and that in Default of presenting or naming such Persons who shall be willing to give such Security, then the said Commissioners residing as aforesaid, shall name such Persons as they shall think of Ability to execute the said Office: Provided always, that where Two or more Commissioners shall not be resident in any such Ward or Parish as aforesaid, for which Collectors are to be appointed, then

Where Two or more Commissioners shall not be resident, the Commissioners of the adj

jacent Parish, etc. may appoint or concur in the Appointment of Collectors. Collectors shall also act as Assessors.

then a Comissioner or Commissioners residing in any adjacent Ward or Parish in the same County or City, may appoint or concur with a Commissioner so residing, in the Appointment of such Collectors; and every Person appointed a Collector in pursuance of this Act, shall also, by virtue of such Appointment, act as an Assessor for the same Parish, Ward, or Place.

Assessors or Collectors refusing to take the Office, or neglecting their Duty, may be fined by Commissioners not exceeding 20l. Inhabitants of Cities, Boroughs, &c. not compelled to be Assessors or Collectors out of the Limits of such Places.

XVI. And be it further enacted, That if any Assessor or Collector to be appointed as aforesaid, shall wilfully neglect or refuse to take upon himself the Office of an Assessor or Collector, to which he shall be appointed, or shall wilfully neglect or refuse to perform his Duty in the due and speedy Execution of this Act, or of any Act or Acts granting Duties to be assessed under the Regulations of this Act, for which he shall be appointed an Assessor or Collector, such Commissioners, or any Two or more of them, may and shall, by virtue of this Act, impose on such Person or Persons so refusing or neglecting, for every such Offence, a Fine not exceeding Twenty Pounds: Provided, that no Person inhabiting any City, Borough, or Town Corporate, shall be compelled to be an Assessor or Collector for any Part of such Duties, in any Place or Places out of the Limits of the City, Borough, or Town Corporate, in which he shall so inhabit.

In privileged and extra Parochial Places, and where Two sufficient Inhabitants cannot be found, the Commissioners to appoint Assessors; and Collectors in like Manner.

XVII. And be it further enacted, That in all privileged and other Places being extra Parochial, and not within the Constablewicks or Precincts of the respective Assessors to be appointed as aforesaid, and in all Parishes and Places 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 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 their said Assessments in like Manner as by this Act is directed, in any Parish or Place, and also in like Manner and in the like Cases to appoint One or more Collector or Collectors, who are hereby required to collect and pay the Sums given to them in charge, according to the Rules prescribed by this Act, for collecting and paying the Sums of Money assessed in any Parish or Place.

If Assessors neglect their Duty, Surveyors may perform the same.

XVIII. And be it further enacted, That in case such Commissioners shall neglect to appoint Assessors as directed by this Act, or in case the Assessors by them appointed shall neglect to perform what shall be lawfully required of them, that then and in every such Case it shall be lawful to and for the Surveyor or Surveyors appointed or to be appointed as herein mentioned, to do and perform such and the like Services as ought to be done by such Assessors, until such Assessors shall be appointed, and shall act with Effect.

Officers executing this Act, or other Acts herein mentioned, not liable to any other Penalties than such as are contained therein.

XIX. Provided always, and be it further enacted, That no Commissioner, Assessor, or Collector who shall be employed in the Execution of any such Act or Acts herein mentioned, or of this Act, shall be liable, for or by Reason of such Execution, to any Penalty or Penalties, other than such as by this Act, or the said Act or Acts, are or may be inflicted.

XX. And

Inſpectors and Surveyors acting in Execution of Acts now in force, to be Inſpectors and Surveyors under this Act.

XX. And be it further enacted, That the ſeveral Perſons who as Inſpectors or Surveyors, are or may be authorized to act in the Execution of any Act or Acts in force at the Time of paſſing of this Act, ſhall alſo be the Inſpectors and Surveyors to act in the Execution of this Act, and of the ſaid Act or Acts for granting Duties to be aſſeſſed under the Regulations of this Act, whether ſuch Perſons be appointed by the Name of Inſpectors, Expectant Inſpectors, or Surveyors, either for any particular Diſtrict, or for vacant Diſtricts, or otherwiſe by whatever Name they ſhall have been or ſhall be appointed; and it ſhall be lawful to and for His Majeſty, His Heirs and Succeſſors, or the Lords Commiſſioners of the Treaſury, or any Three or more of them, now or for the Time being, or the High Treaſurer for the Time being, from Time to Time, to conſtitute and appoint ſuch Perſon or Perſons as His Majeſty, His Heirs and Succeſſors, or the ſaid Commiſſioners of the Treaſury, or the High Treaſurer, for the Time being, ſhall think proper, to be the Officers for the Survey and Inſpection of the Duties under the Management of the Commiſſioners for the Affairs of Taxes, within that Part of *Great Britain* as aforeſaid, and for doing and executing all Things belonging to the Office of Inſpector or Surveyor, according to the Powers veſted in them by this Act, or by any other Act or Acts for granting the ſaid Duties to be aſſeſſed under the Regulations of this Act, or any of them.

His Majeſty or the Treaſury may from Time to Time appoint Officers for the Survey and Inſpection of the Duties under Commiſſioners of Taxes.

Surveyors to certify Surcharges twice in the Year.

XXI. And be it further enacted, That every ſuch Surveyor or Surveyors, Inſpector or Inſpectors, ſhall Twice in every Year, to wit, between the Firſt Day of *July* and the Tenth Day of *Auguſt* following, and between the Firſt Day of *December* and the Tenth Day of *January* following, yearly, and at no other Times, certify in Writing to Two or more of the ſaid Commiſſioners all ſuch Surcharges as they may lawfully make, and ſhall give or cauſe to be given to every Perſon ſo ſurcharged, or leave or cauſe to be left at his or her laſt or uſual Place of Abode in the Diſtrict where ſuch Surcharge ſhall be made, Notice in Writing of ſuch Surcharge, and of the Amount for which he or ſhe ſhall have been charged by virtue of ſuch Certificate.

Notice thereof to be given to the Party ſurcharged.

Surcharges omitted the Firſt Half Year may be made for the whole Year.

XXII. And be it further enacted, That if any Surveyor or Surveyors, Inſpector or Inſpectors, ſhall omit to make a Surcharge on or before the Firſt Day of *Auguſt* in any Year, it ſhall be lawful for the ſaid Surveyor or Surveyors, Inſpector or Inſpectors, to make ſuch Surcharge or Surcharges on or before the Firſt Day of *January* following, for the whole Year.

Surveyor guilty of vexatious or corrupt Practices in his Office, to forfeit 100*l.* and on Conviction be diſmiſſed.

XXIII. And be it further enacted, That if any ſuch Surveyor or Inſpector ſhall knowingly or wilfully, through Favour, under-rate or omit to charge any Perſon or Perſons, or ſhall be guilty of any corrupt, vexatious, and illegal Practices in the Execution of his Office, ſuch Surveyor or Inſpector ſhall, for every ſuch Offence, forfeit the Sum of One hundred Pounds, and on Conviction ſhall be diſcharged from his ſaid Employment.

Perſons overcharged may appeal to the Commiſſioners.

XXIV. And be it further enacted, That if any Perſon or Perſons ſhall think himſelf, herſelf, or themſelves reſpectively over-charged or over-rated by any Aſſeſſment or Surcharge to be made by virtue or in purſuance of any Act or Acts before mentioned, it ſhall be lawful for him,

her, or them respectively, to appeal to the Commissioners for putting in Execution the said Act or Acts in relation to such Assessment, on giving at the least Ten Days Notice thereof to the said Surveyor or Inspector, or to One or more of the Assessors of the Place wherein such Assessment or Surcharge shall be made, of such Intention to appeal; and the said Commissioners, or any Two or more of them, shall and they are hereby required to hear and determine all such Appeals, except where it shall appear to the said Commissioners that the Person appealing shall have omitted to give such Notice thereof to the proper Officer aforesaid, in which Case it shall be lawful for the said Commissioners, and they are hereby required to dismiss the Appeal, and to confirm the Assessment or Surcharge appealed against.

on giving Ten Days Notice to the Surveyor or Assessor.

Commissioners to hear Appeals, unless Notice has not been given, in which Case the Assessment or Surcharges must be confirmed.

XXV. Provided always, and be it further enacted, That no Assessment which shall be delivered to such Commissioners, or any Two or more of them, by any such Assessor or Assessors, shall be altered by them, or any of them, before the Time for hearing and determining Appeals, and then only upon a Surcharge or Surcharges not appealed against, and according to such Surcharge or Surcharges, or upon the Commissioners hearing the Matter of Appeal particularly relating thereto, upon a General Appeal Day duly appointed, save and except in such Cases only where such Commissioners are specially authorized to alter or rectify any such Assessment by the Act or Acts before mentioned; and if any Clerk to such Commissioners, or any other Person or Persons, shall alter, or cause or procure or suffer to be altered, any Assessment, after the same shall have been allowed by such Commissioners, except as aforesaid, or in Cases of Appeal, and by Order of the said Commissioners, or any Two or more of them, made after Appeal as aforesaid, every such Clerk or other Person shall forfeit and pay the Sum of Fifty Pounds.

Assessments not to be altered before the Time for hearing Appeals, except in Cases authorized by the Act or recited Acts.

Clerks or other Persons altering the Assessment improperly to forfeit 50*l.*

XXVI. And be it further enacted, That the said Commissioners, or any of them, shall not, upon the Hearing any such Appeal, make an Abatement or Defalcation in the Charge made upon any Person by Assessment, or by the Surcharge of any Assessor or Assessors, Surveyor or Surveyors, Inspector or Inspectors, as aforesaid, but the Charge or Surcharge shall stand good and remain Part of the annual Assessment, unless it shall, upon the Hearing of such Appeal, appear to the Commissioners then present, or the major Part of them, by Examination of the Appellant upon Oath or Affirmation, or by other lawful Evidence to be produced by him or her, that such Person is over-rated in or by any such Assessment or Surcharge, and unless the Appellant shall produce before the said Commissioners a true, perfect, and complete List, Account, Declaration, or Return, as shall or may be required by the Act or Acts before mentioned, and verify the same upon his or her Oath or Affirmation, and such Surveyor, or Inspector and Assessor, may then and there attend to give his or their Reasons in Support of the said Assessment or Surcharge, and may, if he or they think proper, produce any lawful Evidence in Support of the same; and such Surveyor, Inspector, and Assessor, shall have full Power and free Liberty to be present during all the Time of hearing such respective Appeals, and of the said Commissioners determining the same: Provided always, if upon such Appeal it shall appear to the said Commissioners that the Persons so assessed or surcharged, is or ought to be charged to any Amount beyond the Amount contained in

Commissioners on hearing Appeals, not to make Abatement, unless the Party is over-rated, and produces a List of Particulars as required by the Acts verified on Oath

Surveyor and Inspector may attend in Support of the Assessment or Surcharge, and produce Evidence, if they think proper, *etc.*

If Commissioners shall find upon Appeal, that the Person is not

in such Assessment or Surcharge, it shall be lawful for the said Commissioners to charge such Person to the Matter or Thing, or Amount of the Sum omitted, in like Manner and at the like Rate as they might have done, if a full, true, and perfect Assessment had been made in the first Instance: Provided also, that no Barrister, Solicitor, or Attorney, or any Person practising the Law, shall be allowed to plead before the said Commissioners on such Appeal for the Appellant or Officers, either *viva Voce* or by Writing.

If fully assessed or surcharged, they may charge the Amount omitted.

No Barrister or Solicitor allowed to plead before Commissioners.

XXVII. And be it further enacted, That such Commissioners, or any Two or more of them, shall and they are hereby required to give such Collectors as aforesaid Notice at what Time or Times, within the Periods herein limited, and at what Place or Places, the Appeals of any Person or Persons who shall think themselves aggrieved as aforesaid, may be heard and determined; and every such Collector is also hereby required, within Ten Days after such Notice 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 Divine Service shall be performed in the said Parish within that Time), or otherwise in the Church of the next adjoining Parish, of the Time and Place so appointed by such Commissioners for hearing and determining Appeals as aforesaid, and shall also cause the like Notice to be fixed in Writing upon the Door of each of the said respective Parish Churches or Chapels of Ease, that all Persons who shall think themselves aggrieved as aforesaid, may know when and where to make their Appeal to the said Commissioners.

Commissioners to give Notice to Collectors of Times and Places for hearing Appeals.

Collectors within Ten Days to cause publick Notice to be given thereof in Church,

and fix Notice in Writing on Church Doors.

XXVIII. And be it further enacted, That all such Appeals as shall be made to such Commissioners, and of which Notice shall have been given to the Assessor, Surveyor, or Inspector as aforesaid, between the First Day of *July* and the Twentieth Day of *August*, yearly, shall be heard and determined by the said Commissioners upon such Days as shall by them be appointed for the Hearing of such Appeals, between the Twentieth Day of *August* and the Twentieth Day of *September* following; and that all such other Appeals as shall be made to the said Commissioners, and of which like Notice shall have been given between the First Day of *December* and the Twentieth Day of *January* following, yearly, shall be heard and determined by such Commissioners upon such other Days as shall be appointed by them for the Hearing thereof, between the Twentieth Day of *January* and the Tenth Day of *February* following, yearly; and no Appeal shall be allowed, heard, or determined, which shall not be made at the Times and in Manner before directed.

Appeals, of which Notice is given, to be heard and determined within certain Periods.

XXIX. And be it further enacted, That all such Appeals once heard and determined by the said Commissioners, or any Two or more of them, or the major Part of them present on the Day or Days by them appointed for hearing of Appeals, shall be final; and neither the Determination of the Commissioners, nor the Assessment then and there made thereupon, shall be altered on any Pretence whatever at any subsequent Meeting, or at any other Time or Place, except always in such Cases where the Opinion of the Judges shall be required according to the Provisions of any Act or Acts concerning the same.

Determination of the Commissioners on Appeals to be final, and neither the Determination nor the Assessment made thereupon can be altered at any subsequent Meeting, except where Cases are required for the Judges Opinion.

XXX. And

If Assessments and Duplicates are not signed in due Time, Commissioners in the same County may allow the same.

XXX. And whereas it may happen that the Assessments and Duplicates of the said Duties may not be signed and allowed in due Time, to the Prejudice of the said Revenue, for want of a sufficient Number of Commissioners acting or attending where and when such Assessments or Duplicates ought to be allowed; be it further enacted, That in all Cases it shall be lawful for the said Commissioners appointed for putting any Act or Acts relating to the said Duties in Execution, living in any Parish or Place within the same County, Riding, or Division, and they are hereby empowered and required to allow and sign such Assessments or Duplicates which are or shall be wanting for any such Parishes or Places as aforesaid.

When Commissioners do not meet within the Time prescribed by this Act, they may meet at other Times, and execute any of the Powers therein contained.

XXXI. Provided always, and be it further enacted, That if at any Time there shall not have been any Meeting or Meetings of Two or more of the said Commissioners, and a due Execution of any of the Powers created by this Act, or the Act or Acts before mentioned, within or at the Time or Times, or according to the Manner or Circumstances directed or prescribed in and by this Act, or the said Act or Acts, it shall be lawful to and for any Two or more of the Persons appointed Commissioners, and they are hereby required, in all and every the respective Counties, Ridings, Cities, Boroughs, Cinque Ports, and Towns respectively, in that Part of *Great Britain* as aforesaid, wherein such Default shall have happened, to meet and execute the said Powers at any other Time or Times, any Thing herein contained to the contrary thereof notwithstanding; and they are hereby authorized and required forthwith, or as soon as may be after the Time or Times at which such Meetings should have been held, and such Powers should have been executed, to meet and execute the same, and cause the same to be executed, so as that all the Duties by Law payable on Assessment be duly and effectually charged, raised, levied, collected, and paid to His Majesty, His Heirs and Successors; and all such Meetings and Acts of the said Commissioners, or any Two or more of them, shall be deemed and are hereby declared to be good and valid, to all Intents and Purposes, notwithstanding any such Omission or Defect.

Where Assessors or Collectors are not appointed, Two Justices of the Peace in any County or the Chief Magistrate and Justices in any City, &c. may appoint them.

XXXII. And be it further enacted, That if in any Parish, Ward, or Place, in that Part of *Great Britain* as aforesaid, any Failure shall happen in the Appointment of the Assessor or Assessors, or Collector or Collectors, whereby the Assessments or Collection of the Duties is likely to be delayed, it shall be lawful for any Two Justices of the Peace of any County in that Part of *Great Britain* as aforesaid, the Ridings of *York*, or Divisions of *Lincoln*, whenever such Failure shall happen in any Parish, Ward, or Place within such County, Riding, or Division, or in any Town or Place adjoining thereto, such Town or Place not being a County of itself herein mentioned, and for the Chief Magistrate and Justices of the Peace of any City, Town, or Place, being a County of itself, and they and every of them, on Notice of such Default to be given by the Surveyor, are strictly enjoined and required to appoint an Assessor or Assessors, or a Collector or Collectors, as the Case may require, observing therein the Rules and Regulations prescribed by this Act for the Appointment of such respective Officers by Commissioners; and if any Person appointed by the Justices or Magistrates as aforesaid, to be an Asses-

Persons so appointed Assessors or

for or Collector, shall wilfully neglect or refuse to take upon himself the Office of an Assessor or Collector, or shall wilfully neglect or refuse to perform his Duty in the speedy and faithful Execution of his Office; or if any Person so appointed to be an Assessor shall neglect or refuse to take the Oath or Affirmation directed to be taken by Assessors by this Act, as the Case may require, every such Person so offending shall forfeit and pay the Sum of Fifty Pounds.

Collectors refusing to perform the Duty, or to take the Oath required shall forfeit 50 *l.*

XXXIII. And be it further enacted, That if any Person or Persons shall refuse to pay the several Sum and Sums charged upon him, her, or them, by any Act or Acts granting the Duties herein mentioned, or any other Duties to be assessed under the Regulations of this Act, upon Demand made by the Collector or Collectors of the Division or Place, according to the Precepts or Estreats to him or them delivered by such Commissioners, it shall be lawful to and for such Collector and Collectors, or any of them, who are hereby respectively thereunto authorized and required, for Non-payment thereof, to distrain upon the Messuages, Lands, Tenements, and Premises, charged with any Sum or Sums of Money, or to distrain the Person or Persons so charged, by his or their Goods and Chattels, and all such other Goods and Chattels as they are hereby authorized to distrain without any further Authority from the Commissioners for that Purpose, than the Warrant to such Collector or Collectors delivered at the Time of his or their Appointment; and the Distress so taken to keep by the Space of Four Days, at the Costs and Charges of the Party so refusing; and if the said Party doth not pay the respective Sums of Money so due, within the said Four Days, then the said Distress to be appraised by Two or more of the Inhabitants where the said Distress is taken, or other sufficient Persons, and there to be sold by the said Officer for Payment of the said Money; and the Overplus coming by the said Distress (if any there be) after deducting the said Money, and also the Costs and Charges of taking, keeping, and selling the said Distress, which Costs and Charges the said Officer is hereby authorized to retain, to be restored to the Owner thereof; and moreover it shall be lawful, in such Case, to break open in the Day-time any House, upon Warrant under the Hands and Seals of Two or more of the said Commissioners obtained for that Purpose, calling to their Assistance the Constable, Tithingman, or Headborough, within the Counties, Shires, Stewartries, Cities, Towns, and Places, where any Refusal, Neglect, or Resistance shall be made, which said Officers are hereby required to be aiding and assisting in the Premises, as they will answer the contrary at their Peril; and if any Person or Persons appointed to pay any of the Duties charged by any Act or Acts as aforesaid, shall refuse or neglect to pay the said Sum or Sums so appointed to be paid, by the Space of Ten Days after Demand as aforesaid, where no sufficient Distress can or may be found whereby the same may be levied, then and in every such Case, Two or more of such Commissioners are hereby authorized, by Warrant under their Hands and Seals, to commit such Persons to the Common Gaol, there to be kept, without Bail or Mainprize, until Payment shall be made; and if any Question or Difference shall arise, upon taking such Distress, the same shall be determined and ended by Two or more of such Commissioners.

Collectors on Payment of the Duties being refused to distrain;

and keep the Distress so taken 4 Days, and if the Duties are not then paid to sell the same.

Collectors in the Day Time may break open Houses, having a Warrant from the Commissioners for that Purpose, and taking a Constable with them.

When sufficient Distress cannot be found the Party may be committed to Prison.

Question or Difference respecting Distress to be determined by the Commissioners.

Commissioner may act for any Part of the County for which he is appointed. Warrants of Service may be executed in any Part of a County, Riding, *etc.*

XXXIV. Provided always, and be it enacted, That nothing herein contained shall be construed to restrain the said Commissioners, or any of them, from acting as Commissioners in any Part of the County, Riding, Division, or Place, for which they are appointed; and that all Warrants and Precepts of the said Commissioners, shall and may be executed by the respective Persons to whom the same are directed, in any Part of the same County, Riding, Division, or Place, for which they are appointed.

When Persons remove without paying the Duties, the Commissioners to certify the same to the Commissioners of the Place where the Party can be found;

who are to cause the Amount thereof to be levied, and to be paid to the Collector of the Parish where the Assessment was made.

XXXV. And whereas it may frequently happen that Persons quitting their Dwelling Houses or Places of Residence, may remove to other Parishes or Places without first discharging or paying the Duties charged upon him, her, or them, whereby the said Duties made payable by this Act will be lost, unless such Person or Persons so removing can, after such Removal, be compelled to pay the same; be it further enacted, That the Commissioners acting by virtue of this Act, within such Parish or Place where such Duties are charged upon and unpaid by the Person or Persons removing as aforesaid, shall sign and cause to be transmitted a Certificate thereof to the Commissioners acting within the Parish or Place where the Person or Persons making such Default of Payment shall happen to reside, which Commissioners, or any Two or more of them, shall and they are hereby empowered to raise and levy the said Duties charged upon the Party or Parties removed as aforesaid, and cause the Monies so raised and levied to be paid to the Collector of the Parish or Place from whence the said Person or Persons did remove, so as the same may be paid and applied according to the true Intent and Meaning of this Act.

Parishes or Places being in Two Counties the Duties to be assessed in the County where the Church is situate;

and Houses situated in Two Parishes the whole of the Duties to be charged in One.

XXXVI. And be it further enacted, That where any Parish or Place shall be in Two or more Counties, Ridings, or Divisions, the Duties charged or to be charged in or for such Parish or Place shall be assessed, raised, levied, collected, and paid, by and under the Commissioners acting for that Part of the said Parish or Place where the Church or other Place of publick Worship aforesaid shall be situate, and that the Whole of such Parish or Place shall be deemed for the Purposes of this Act to be situate in such County, Riding, or Division, wherein such Church or other Place of publick Worship shall be situate, and also where any Dwelling House, or any other Premises occupied therewith hereby charged, shall be situate in Two or more Parishes, Wards, or Places, the whole Duties to be charged thereon shall be assessed, raised, levied, collected, and paid, in One of the said Parishes, Wards, or Places only, and the Party so charged shall be relieved from any Second Assessment made thereon, or any Part thereof, as in other Cases of double Assessments.

No Goods to be taken by virtue of any Process, except at the Suit of the Landlord for Rent, unless the Party shall pay or cause to be paid the Ar-

XXXVII. And be it further enacted, That no Goods or Chattels whatever, belonging to any Person or Persons at the Time any of the said Duties to be assessed under the Regulations of this Act became in Arrear, shall be liable to be taken by virtue of any Execution or other Process, Warrant, or Authority, or by virtue of any Assignment, on any Account or Pretence whatever, except at the Suit of the Landlord for Rent, unless the Party at whose Suit the said Execution or Seizure shall

ſhall be ſued out or made, or to whom ſuch Aſſignment ſhall be made, ſhall, before the Sale or Removal of ſuch Goods or Chattels, pay or cauſe to be paid to the Collector or Collectors of the ſaid Duties ſo due, all Arrears of the ſaid Duties which ſhall be due at the Time of ſeizing ſuch Goods or Chattels, or which ſhall be payable for the Year in which ſuch Seizure ſhall be made, provided the Duties ſhall not be claimed for more than One Year; and in caſe the ſaid Duties ſhall be claimed for more than One Year, then the ſaid Party at whoſe Inſtance ſuch Seizure ſhall have been made, paying the ſaid Collector or Collectors the aforeſaid Duties due for One whole Year, may proceed in his Seizure as he might have done if no Duties had been ſo claimed; but in caſe of Refuſal to pay the ſaid Duties, the ſaid Collector or Collectors are hereby authorized and required to diſtrain ſuch Goods and Chattels notwithſtanding ſuch Seizure or Aſſignment, and proceed to the Sale thereof according to this Act, in order to obtain Payment of the Whole of the ſaid Duties ſo aſſeſſed, together with the reaſonable Coſts and Charges attending ſuch Diſtreſs and Sale; and every ſuch Collector ſo doing ſhall be indemnified by virtue of this Act.

rears, not exceeding One Year.

In caſe of Refuſal the Collectors may diſtrain and ſell the Goods.

XXXVIII. And be it further enacted, That all Remedies, Advantages, Powers, Methods, and Things, which by any Act or Acts concerning Bankrupts, or concerning the Method of recovering Rent in Arrear, are given or granted to any Creditors, Leſſors, or Landlords reſpectively, and all the Powers and Proviſions of an Act paſſed in the Twenty-ſeventh Year of the Reign of King *George* the Second, intituled, *An Act for the more eaſy and effectual Proceeding upon Diſtreſs to be made by Warrants of Juſtices of the Peace*; and alſo of another Act, paſſed in the Thirty-third Year of the Reign of His preſent Majeſty, intituled, *An Act to authorize Juſtices to impoſe Fines upon Conſtables, Overſeers, and other Peace and Pariſh Officers, for Neglect of Duty, Maſters of Apprentices for ill Uſage of ſuch their Apprentices*; and alſo to make Proviſion for the Execution of Warrants of Diſtreſs granted by Magiſtrates, as far as the ſame Powers of the ſaid laſt mentioned Act relate to the Execution of Warrants of Diſtreſs granted by Juſtices of the Peace, ſhall be uſed and practiſed by ſuch reſpective Commiſſioners, and by any Collector, Surveyor, or Inſpector as aforeſaid, acting under the Authority of ſuch Commiſſioners, for the recovering and ſecuring any Arrears of ſuch Duties, as are to be aſſeſſed under the Regulations of this Act, over and above the Powers, Remedies, Rules, and Regulations, contained in this Act, as fully and effectually as if the ſame Remedies, Advantages, Powers, Proviſions, Methods, and Things were particularly and ſeverally repeated and re-enacted in this Act.

Powers of the 27 Geo. 2. and 33d of His preſent Majeſty to be uſed by Commiſſioners, &c. in recovering Arrears.

XXXIX. And be it further enacted, That at the End of every Quarter of a Year appointed for the Payment of the Sums aſſeſſed, or any Part thereof, or within One Calendar Month thereafter, or at ſuch other Times as they ſhall think expedient; but nevertheleſs Twice at leaſt; *videlicet*, on or before the Firſt Day of *November* and the Firſt Day of *May* following in every Year, and ſo from Time to Time as often as ſhall be neceſſary, the ſeveral and reſpective Commiſſioners appointed to put this Act in Execution, or any Two or more of them, within their Diſtrict, ſhall and are hereby empowered and required to call before them the

Commiſſioners, Quarterly or Twice in a Year at leaſt, to call the Collectors before them and examine them upon Oath as to the Sums collected by them and paid to the Receiver General,

Who as to the Amount of Arrears, and Cauſe thereof;

the Collector or Collectors appointed within each Pariſh or Place, as the Caſe may require, and to examine him or them upon Oath or ſolemn Affirmation, and aſſure themſelves of the Sum or Sums of Money that ſhall have been collected and paid to ſuch Collector or Collectors of the Duties given to them, or any of them in charge, and to make ſuch Order therein for the Payment of the ſame to the Receiver General, on the Day or Time appointed for receiving the ſame, as they ſhall judge neceſſary; and alſo to aſſure themſelves of the Sum or Sums in Arrear, and the Cauſe or Cauſes thereof; and alſo, upon ſuch Oath or Affirmation, to examine the ſaid Collector or Collectors touching the due Payment over of any Sum collected by him or them in any preceding Part of the ſame Year, and in every ſuch Caſe to make ſuch Order therein as aforeſaid; and the ſaid Commiſſioners are hereby empowered and required, in every Year, to call before them the Collector or Collectors appointed in each Pariſh, Ward, or Place in any former Year, where any Sum or Sums of the Duties charged by virtue of any Act or Acts before mentioned, ſhall be in Arrear or unpaid to the Receiver General, and to examine the ſaid Collector or Collectors on ſuch Oath or Affirmation as aforeſaid, and to aſſure themſelves of the Sum or Sums of Money collected by him or them, and of the Sum or Sums in Arrear, and alſo the Sum or Sums paid over to the Receiver General, and of the Sums remaining in the Hands of the ſaid Collector or Collectors, and to make ſuch Order therein as they ſhall judge neceſſary to prevent any Failure in the Payment in any Part of the Aſſeſſment charged by virtue of any ſuch Act or Acts, and ſo from Time to Time as long as any of the Arrears of the ſaid Duties, or any of them, charged upon any of the ſaid Pariſhes, Wards, or Places ſhall be in Arrear; and the reſpective Receivers General, Inſpectors, and Surveyors, ſhall when required ſo to do, be aſſiſting to ſuch Commiſſioners in their Enquiry in all Matters relating to their reſpective Offices.

also the Collector of any former Year.

Receiver General, Inſpector, and Surveyor when required, to aſſiſt Commiſſioners.

Collectors neglecting their Duty may be diſmiſſed, and the Commiſſioners may from Time to Time appoint others.

XL. And be it further enacted, That if any wilful Delay or Failure ſhall happen in demanding, receiving, recovering, or paying over any Monies of the Duties aſſeſſed as aforeſaid, through the Default or Neglect of any Collector or Collectors, it ſhall be lawful for ſuch Commiſſioners to revoke the Appointment of ſuch Collector or Collectors ſo in Default or neglecting as aforeſaid, and by Indorſement on the ſame Precept or Precepts of Appointment, or otherwiſe by their Precept, to appoint a Collector or Collectors in his or their ſtead for the Remainder of the Year, with full Power to collect the Arrears of the Sums then due; and it ſhall alſo be lawful for ſuch Commiſſioners, whenever the ſame ſhall be neceſſary, to revoke ſuch laſt mentioned Appointment, and to appoint a Collector or Collectors in like Manner, from Time to Time, and as often as any ſuch Collector or Collectors ſhall be guilty of ſuch Default or Neglect, provided Security be taken, if required, as in the Caſe of an original Appointment, and provided the like Security be taken on every ſuch new Appointment as ſhall have been required to be taken on the Appointment of Collectors at the Commencement of any Year, as herein-before is mentioned; and ſuch Collector or Collectors ſo in Default as aforeſaid, ſhall on the Demand of ſuch Commiſſioners, deliver up to them or in their Preſence to the Collector or Collectors newly appointed, all ſuch Certificates of Aſſeſſments which he or they were charged to collect, and

Collectors diſmiſſed to deliver, on Demand of the Commiſſioners, to the new Collector

all

all Accounts of Receipts and Vouchers of Payment as aforesaid, and also shall pay to the Receiver General all Sums then in his or their Hands, at such Time as such Commissioners shall appoint; and if any Person after such Removal from the Office of Collector, shall refuse or neglect to do any Matter or Thing required by this Act, every such Person shall forfeit and pay the Sum of Fifty Pounds, to be charged in any Assessment of such Duties as aforesaid, for such Parish, Ward, or Place, and recovered as such Assessment may be recovered, and shall also remain liable to such other Forfeitures and Disabilities that may be incurred by virtue of this Act, for detaining the said Monies in his Hands after such Demand made of the same as aforesaid.

lector, the Certificates of Assessments, *etc.* or in Default to forfeit 50*l.*

XLI. And be it further enacted, That if any Collector being duly summoned, shall refuse to attend such respective Commissioners, or shall not answer all such lawful Questions as shall be demanded of him by such Commissioners, touching the Execution of his Office of Collector, or shall refuse or neglect to produce to them the Certificates of Assessments, Accounts, or Vouchers of such Receipts or Payments as aforesaid, or shall not obey the Order of such Commissioners to be made as before directed, every such Collector shall forfeit and pay the Sum of Fifty Pounds, to be charged upon him in any Assessment as aforesaid, and to be recovered as such Assessment may be recovered, over and above any Forfeiture or Disability that may be incurred by virtue of this Act for detaining Monies of the said Duties in his Hands, contrary to this Act; and whenever any Money of the said Duties herein mentioned, shall be detained in the Hands of any Collector or Collectors, or any Penalty or Penalties imposed on any Collector or Collectors shall remain unpaid, and the same, or any Part thereof, cannot be recovered by or under the Warrant or Authority of the respective Commissioners, or the said respective Commissioners shall neglect to issue such Warrant, then such Part thereof as cannot be so recovered, which shall have arisen from the said Duties, shall be recoverable as a Debt upon Record to the King's Majesty, His Heirs and Successors, with all Costs and Charges attending the same; and such Part thereof which shall arise from any Penalty as aforesaid, may be recovered by Action or Information, as other Penalties may by this Act be recovered, with full Costs of Suit; and the Sum so recovered shall be paid to the Receiver General, in Aid of the Parish or Place answerable for the same.

Collectors refusing to attend Commissioners with their Assessments, *etc.* to forfeit 50*l.*

If Monies in the Hands of Collectors cannot be recovered under the Warrant of the Commissioners, or the Commissioners shall neglect to issue such Warrant, the Amount shall be recoverable as a Debt upon Record.

XLII. Provided always, and be it further enacted, That the Collector or Collectors appointed for any Parish, Ward, or Place as aforesaid, when required so to do by the Churchwardens and Overseers or Guardians of the Poor, or any Two of them, or the Select Vestry as aforesaid, or any Seven of them, shall deliver to them respectively an Account in Writing of the Sums received by such Collector or Collectors, and of the Sums in Arrear, and of the Sums remaining in his or their Hands, and also of the Sums paid to the Receiver General; and if any Collector shall refuse or neglect so to do, within Fourteen Days after such Demand shall be made, he shall forfeit and pay to the Use of the Poor of such Parish or Place, where such Collector shall reside, the Sum of Twenty Pounds.

Collectors when required by the Churchwardens, *etc.* to deliver a Statement of their Account, on Penalty of 20*l.*

If Collectors do not demand Duties of the Parties charged, and execute the Warrants of the Commissioners, within a limited Time, the Names of such Persons cannot be returned into the Exchequer, but the Parish must be answerable for the same.

XLIII. And be it further enacted, That if any Collector to be appointed as aforesaid, shall neglect or refuse to demand Payment of all Sums of Money given in charge to such Collector of the respective Persons chargeable therewith, or leave a Demand in Writing at their respective Places of last Abode, or on the Premises, charged with the Assessment, as the Case may require, within the Time herein limited; or in case of Default of Payment thereof upon such Demand, shall neglect or refuse to execute the Warrant or Precept of the Commissioners for recovering the same, within Two Calendar Months after the said Duties are payable, as by this Act is directed, it shall not be lawful for such Collector to insert in the Schedule to be by the Receiver General returned into the Exchequer, the Name of such Person as having made Default of Payment of any of the Sums rated or assessed on such Person, but the Parish, Ward, or Place respectively, for which such Collector shall have been appointed, shall be answerable for the same, in the Manner directed by any Act or Acts for granting the said Duties herein mentioned.

Collectors not to insert in any Schedule to be returned into the Exchequer, any Person as a Defaulter, unless upon Oath as to certain Particulars.

XLIV. And be it further enacted, That no Collector appointed for any Parish, Ward, or Place, shall be allowed to insert in any Schedule the Name of any Person to be returned into the Exchequer as not having paid the Duties made payable by any Act or Acts herein mentioned, unless such Collector shall make Oath, or, being One of the People called *Quakers*, shall make and subscribe a solemn Affirmation before Two Commissioners, (who respectively shall certify the said Oath or Affirmation on the said Schedule), that the Sum for which such Person is so returned in Default, is due and wholly unpaid, either to such Collector, or to any other Person or Persons for such Collector, to the best of his Knowledge and Belief, and that such Person became Insolvent or Bankrupt before the Day on which the Duties became payable, and had not Goods and Chattels sufficient whereon to raise and levy such Duties within the Parish, Ward, or Place, for which such Collector shall have been appointed at any Time since such Duties became payable, or that such Person removed from the Parish, Ward, or Place for which such Collector shall have been appointed before the Day on which such Duties became payable, without leaving therein sufficient Goods and Chattels whereon such Duties then payable could be raised and levied, and that there were not nor are any Goods and Chattels of any Person or Persons liable to the Payment of such Duties in Arrear, or any Part thereof, whereby the same, or any Part thereof, could or might be raised or levied, which Oath or Affirmation shall be indorsed on such Schedule.

Collectors to make a Return upon Oath of Persons from whom he Duties cannot be collected.

XLV. And be it further enacted, That the Collectors appointed as aforesaid, shall make a due Return fairly written on Paper, under their Hands, to such Commissioners, containing the Names, Surnames, and Places of Abode of every Person within their respective Collections, from whom such Collector or Collectors shall not have been able to collect or receive such Duties for any of the Causes before mentioned, and which shall have been duly verified on the Oath of such Collector as aforesaid, and the particular Reason for returning each Defaulter, and the Sum and Sums charged upon every such Person; and such Commissioners, after due Examination thereof on the Oaths or Affirmations as aforesaid of the Collectors, shall ascertain the Sums which, according to the

Commissioners, after Examination on Oath of the

Provisions of any of the said Acts herein mentioned, shall have been discharged from Assessment for any Cause therein specially allowed; and the said Commissioners shall also make out their Schedules containing the Sums so discharged, and the Sums with which each and every such Defaulter ought to be charged, and the Sums which shall not have been collected by Occasion of the Collectors Neglect, and which ought to be re-assessed on the Parish, Ward, or Place as aforesaid, and shall cause the said several Particulars to be inserted in a Schedule fairly written on Parchment, under the Hands and Seals of such Commissioners, or any Two or more of them, containing the Names and Surnames of the said Collectors, and the same to be delivered to the Receiver General, to be returned by such Receiver General into His Majesty's said Court of Exchequer, whereupon every Person so making Default of Payment, and each Parish, Ward, or Place, so in Default, may be charged by Process of Court according to the Course thereof in that Behalf; and in Default of such Schedule made out according to the Directions of this Act, it shall be lawful for the Receiver General, and he is hereby required to return every such Parish, Ward, or Place *insuper*, for all Sums not paid to the Receiver General, and contained in the Duplicate of Assessment to him delivered, and all such Sums so returned shall in such Case be re-assessed on such Parish, Ward, or Place; and all and every the proper Officers therein concerned shall and they are hereby required to take Care, from Time to Time, that such Process be duly issued and made effectual, so that all such Sums as shall be in Arrear and unpaid as aforesaid, may be speedily recovered and paid into His Majesty's Exchequer; and if any such Collector shall neglect or refuse to make such Return in Manner before directed, every such Collector shall forfeit the Sum of One hundred Pounds.

Collector, shall make out Schedules of the Sums discharged from the Assessments, and the Sums with which the Defaulters ought to be charged, and the Sums which ought to be re-assessed upon the Parish, and deliver the same to the Receiver General to be returned into the Exchequer that Process may issue.

In Default of such Schedule the Receiver General to return the Parish *insuper*.

Collector neglecting to make Returns to forfeit 100 *l.*

XLVI. And be it further enacted, That the respective Commissioners aforesaid, shall cause Two Duplicates of every Assessment to be made out on Parchment by their Clerk, within One Month at farthest after the Tenth Day of *February*, after the making the said Assessment yearly, and One of them to be delivered unto the respective Receivers General, and the other of them transmitted into the Office of King's Remembrancer in the Exchequer, for which Duplicates the proper Officer shall give Acquittances *gratis*, so as every of them may be duly charged to answer their respective Collections and Receipts, and the said Duplicates shall be made for the same Hundreds, Rapes, Laths, Wapentakes, Wards, Parishes, or Places, or Divisions, for which distinct Duplicates are directed to be made out, or may be made by virtue of the said recited Act for granting an Aid by a Land Tax before mentioned, and every such Duplicate shall contain the Names and Surnames of the several Assessors and Collectors for every Hundred, Rape, Lath, Wapentake, Ward, Parish, or Place, or other Division, and the full Amount of the Sums given in charge to the Collectors throughout the whole Year, shall be inserted without any Discharge, Diminution, or Defalcation, on any Pretence whatever; and if any Clerk to such Commissioners shall neglect or refuse to make out and deliver such Duplicates as aforesaid, within the Time and in Manner herein-before directed, or shall make any false Entry, or omit any Sum or Sums in such Duplicates, every such Clerk shall forfeit and pay the Sum of One hundred Pounds, and on Conviction thereof shall be discharged from his said Office.

Commissioners to cause Two Duplicates to be made out within One Month after *Feb.* 10; One for the Receiver General, and the other to be transmitted to the Remembrance Office.

Duplicates to contain the full Sum given in Charge to the Collectors.

Clerks neglecting to make out Duplicates, or making false Entry, to forfeit 100*l.* and be discharged.

XLVII. And

In case of Failure in assessing the Duties, or returning the Duplicates for any Parish, the Receiver General to certify the same to the Barons of the Exchequer, with the Names of the Commissioners, Assessors, *etc.* who shall be respectively liable to Process from Time to Time by Writ of *Distringas*, on Application of Commissioners of Taxes.

XLVII. And be it further enacted, That in case there shall be any Failure of assessing or charging the said Duties in any Parish, Ward, or Place, or of returning the Duplicates of the Assessments made for any such Parish, Ward, or Place, or of raising or paying the several Sums charged upon any Person or Persons in any such Parish, Ward, or Place, within the respective Times limited by this Act, the Receiver General acting for the Duties charged or to be charged on such Parish, Ward, or Place, shall and may at any Time after such Failure hath happened, certify to the Barons of the Court of Exchequer at *Westminster*, the particular Parish and Parishes, Ward or Wards, or Place and Places, and the particular Division where any such Failure hath happened, and the Cause thereof to the best of his Knowledge, together with the Names of the Commissioners appointed as aforesaid to act for the Hundred, Rape, Lath, Wapentake, City, Ward, Town, or Place, or the Division wherein such Failure hath happened, or any Two or more of them residing within such Division, Hundred, Rape, Lath, Wapentake, City, Ward, Town, or Place, and also the Names of the Assessors and Collectors, and the several Persons belonging so such Parish or Place charged to such Duties, and who shall have made Failure in the Payment thereof, in case an Assessment shall have been made, which said Commissioners, Assessors, and Collectors, and any Person or Persons charged with such Duties, shall be respectively liable to Process for such Neglect by the Order of such Barons, according to the Exigency of the Case, which Process shall be by Writ of *Distringas*, to be forthwith and from Time to Time, as there shall be Occasion, issued out of the said Court on the Application of the Commissioners for the Affairs of Taxes, against such of the said Commissioners, Officers, or Persons, who shall have made such Failure, upon which Writ of *Distringas*, the Sheriff or other Officer to whom the same shall be directed shall return such Issues as the said Court shall order at the Return of such Writ, and immediate Process shall thereupon issue for levying the same, out of and under the Seal of the said Court of Exchequer, unless the said Commissioners for the Affairs of Taxes shall certify to the said Court, if in the Term Time, or to any One of the said Barons, if in the Vacation, that the Commissioners, Officers, and other Persons, against whom such Writ issued, have complied with the Directions of this Act, in which Case it shall be lawful for such Court or Baron to cause such Process to be respited till a future Day, and so from Time to Time, or to be finally discharged.

Commissioners of Taxes to certify to the Court of Exchequer when the Persons against whom such Writ shall issue have complied with the Directions of the Act, upon which the Process may be respited or discharged.

Collectors to pay the Amount of the Duties to the Receiver General or his Deputy.

XLVIII. And be it further enacted, That all Monies of the Duties herein mentioned, to be assessed under the Regulations of this Act, shall, at such Times as shall be appointed for the Payment thereof, be paid by the particular Collectors who shall collect the same, unto the Receiver General now or for the Time being, appointed by His Majesty, His Heirs or Successors, or by the Lord High Treasurer for the Time being, or the Commissioners of the Treasury for the Time being, or any Three or more of them, to receive the same, or the Deputy or Deputies of such Receiver General, to be appointed under his Hand and Seal, and whom he is hereby authorized to appoint, and for whom he shall be answerable, whereof Notice shall be given by the Receiver General unto the Commissioners, or any Two or more of them, within their respective Districts, within Twenty Days after the First Meeting, yearly, and so from

Notice of Appointment of Deputies to be given to Commissioners.

from Time to Time, within Twenty Days after every Death or Removal of any Deputy, whenever any such shall happen; and the said Receiver General, his Deputy or Deputies, shall give Receipts *gratis* to the said Collectors for all Monies by them received in pursuance of such Act or Acts; and the Receipt of such Receiver General, his Deputy or Deputies, or any of them, shall be a sufficient Discharge unto every such Collector.

Receiver General to give Receipts to Collectors, *gratis*.

XLIX. And be it further enacted, That the Receivers General, their Deputy or Deputies, are hereby empowered and required to call upon and hasten the Collectors to make the Payments of all Sums received by them of such Duties as aforesaid, and in Default of such Payment, to cause the same to be levied by Warrant under the Hands and Seals of any Two or more of such Commissioners, upon the Collectors, by Distress and Sale of his or their Goods and Chattels, such Sum and Sums of Money as he or they hath or have received, and as ought by him or them to have been paid, and is not paid.

Receiver General to hasten Collectors to make Payments, and in Default to cause the same to be levied by Warrant of the Commissioners upon the Collectors Goods.

L. Provided always, and be it further enacted, That the particular Collectors for Payment of any Sums by them received, unto such Receiver General or his Deputy, shall not be obliged to travel above Ten Miles from the Place of their Habitations.

Collectors not obliged to travel above Ten Miles to make his Payments to the Receiver General.

LI. And be it further enacted, That no Collector or Collectors of any of the Duties herein mentioned, shall collect or gather the same by any Rate or Book, other than such Rate and Book as shall be signed and allowed by such Commissioners as aforesaid, or any Two or more of them; and that in case any such Collector or Collectors shall collect the same by any other Rate or Book, or shall receive such Duties from any Person or Persons not charged therewith, or shall collect from any Person or Persons more Money than is actually charged in such Rate or Book, and not pay the whole Money by him collected, or fraudulently alter any such Rate or Book, after the same hath been signed and allowed by such Commissioners as aforesaid, every such Collector or Collectors shall for every such Offence forfeit the Sum of One hundred Pounds.

Collectors gathering by a false Book or receiving more than is charged in the Rate, or fraudulently altering any Rate to forfeit 100*l*.

LII. And be it further enacted, That if any such Collector or Collectors shall neglect or refuse to pay any Sum or Sums of Money which shall be by him or them received as aforesaid, as in and by this Act is directed, and shall detain in his or their Hands any Money received by them or any of them, and not pay the same at such Time as by this Act is directed, or shall have wilfully refused to give an Account to such Commissioners as aforesaid, of the Sums by him or them collected in Manner before directed, the said respective Commissioners, or any Two or more of them, in their respective Jurisdictions, are hereby authorized and empowered 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 or Collectors to him or them belonging, or which shall descend or come into the Hands or Possession of his or their Heirs, Executors, or Administrators, wheresoever the same can be discovered and found; and such Commissioners who shall so seize and secure the Estate of any Collector or Collectors, shall and are hereby empowered to appoint a Time for a Meeting of the Commissioners for such Division, City, Town

If Collectors refuse to pay the Duties received by them, or to deliver their Accounts, the Commissioners may imprison them, and seize their Estate and Effects.

Commissioners seizing Collectors Estate, *etc.* to appoint a Meeting, giv-

ing Ten Days Notice thereof;

Town, or Place, and there to cauſe publick Notice to be given of the Place where ſuch Meeting ſhall be appointed, Ten Days at leaſt before ſuch Meeting; and the Commiſſioners preſent at ſuch Meeting, or the major Part of them, in caſe the Accounts of ſuch Collector be not duly delivered, or the Monies detained by any ſuch Collector or Collectors be not paid or ſatisfied, as ought to be done according to the Directions of this Act, ſhall be and are hereby empowered 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 the Sum that ſhall not be ſo accounted for, or ſhall be ſo detained in the Hands of ſuch Collector or Collectors, their Heirs, Executors, or Adminiſtrators reſpectively, together with the reaſonable Coſts and Charges of recovering, raiſing, and paying the ſame; which Coſts and Charges ſhall be aſcertained and ſettled by the ſaid Commiſſioners, and the Overplus (if any) ſhall be reſtored to the Perſon who owned the Eſtate before the Sale thereof.

Commiſſioners at ſuch Meeting to ſell the Collector's Eſtates and Effects, to ſatisfy the Debt due from him with Coſts and Charges.

Receiver General to deliver a Certificate of the Sums received by him in each Pariſh, to ſuch Perſon as the Commiſſioners of the Diſtrict, or the Collector of Taxes ſhall appoint, under a Penalty not exceeding 20 *l.*

LIII. And be it further enacted, That at every Time and Place appointed by the Commiſſioners of the Diſtrict, for the Collectors to pay in the Monies to be paid to the Receiver General or his Deputy, the ſaid Receiver General or his Deputy, under his Hand, ſhall deliver a Liſt or Certificate fairly written, to ſuch Perſon as ſuch Commiſſioners, or any Two or more of them, or the Commiſſioners for the Affairs of Taxes, or any Three or more of them for the Time being, ſhall under their Hands authorize and 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 Pariſh, Ward, or Place in that Diſtrict; and in caſe there ſhall be any Refuſal or Neglect in delivering ſuch Liſts or Certificates as aforeſaid, ſuch Receiver General or his Deputy ſo refuſing or neglecting, ſhall forfeit any Sum of Money not exceeding Twenty Pounds.

Receivers General to pay the Monies received by them into the Exchequer.

LIV. And be it further enacted, That the reſpective Receivers General ſhall pay the ſeveral Sums of Money by them received, as ſoon after the Receipt thereof as conveniently can be done, and at ſuch Times and in ſuch Manner as ſhall be directed under the Authority of this Act; and in caſe ſuch Receiver General or his Deputy ſhall pay any Part of the Monies paid to him or them by any Collector, to any Perſon or Perſons whatſoever other than into the Receipt of His Majeſty's ſaid Exchequer, and at or within the reſpective Times limited by this Act, (except the neceſſary Charges of receiving, levying, managing, paying, and accounting for the ſame, as is herein-after directed, and except ſuch Payments as ſhall be made by Authority of any Act or Acts of Parliament), then ſuch Receiver General ſhall for every ſuch Offence of himſelf or his Deputy forfeit the Sum of Five hundred Pounds.

Receiver General (unleſs his Accounts are paſſed within Two Years), not to return any County, *etc. inſuper* for Monies in Arrear, but

LV. And be it further enacted, That no ſuch Receiver General, or any Heirs, Executors, or Adminiſtrators of ſuch Receiver, ſhall in any Accounts of the Monies wherewith ſuch Receivers ſhall be chargeable as aforeſaid (unleſs ſuch Account ſhall be declared and paſſed in the Exchequer, within Two Years at the furtheſt after the End of the Year for which ſuch Rates and Duties ſhall be payable), be allowed or admitted to ſet *inſuper*, or charge any County, Diviſion, or Place for any Monies granted

granted by any Act or Acts herein mentioned, 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, and Adminiſtrators, Lands, Tenements, Goods, and Chattels reſpectively; any Thing herein contained to the contrary notwithſtanding.

the Receiver to be anſwerable for the ſame.

LVI. And, to the Intent the Receivers General may return a true Account into His Majeſty's Court of Exchequer of ſuch Sums of Money as ſhall be received by them, and every of their Deputy and Deputies; be it further enacted, That if any ſuch Receiver General ſhall return or certify unto the ſaid Court, any Sum or Sums of Money to be in Arrear or unpaid, 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 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 forfeit to every Perſon and Perſons that ſhall be moleſted, vexed, or damaged, by Reaſon of ſuch unjuſt Certificate, Return, or ſetting *inſuper* Double the Damages that ſhall be thereby occaſioned, the ſaid Damages to be recovered by Action of Debt, Bill, Plaint, or Information, in which no Eſſoign, Protection, or Wager of Law, ſhall be allowed, nor 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 cauſe to be ſet *inſuper*, to be recovered as other Penalties may be recovered by this Act.

Receiver General returning any Sums in Arrear or *inſuper* after he has received the ſame, to forfeit Double the Damages.

LVII. And be it further enacted, That if any ſuch Receiver General ſhall die or be removed, Notice thereof ſhall be given by the Commiſſioners for the Affairs of Taxes, to Two or more Commiſſioners acting for each Diſtrict in the County or Place for which ſuch Receiver was appointed, before the Time appointed for the next Quarterly Payment of any of the Duties herein mentioned, and ſo from Time to Time upon the Death or Removal of ſuch Receiver General.

Commiſſioners of Taxes to give Notice of the Death or Removal of any Receiver General to the Commiſſioners of the Diſtricts.

LVIII. And be it further enacted, That no ſuch Receiver General, or any of his Agent or Agents, Servant or Servants by him employed for carrying any of the Monies to be received for or on Account of any of the Duties herein mentioned, ſhall maintain any Action or Actions againſt any Hundred or Hundreds 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, or accompanying 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 anywiſe notwithſtanding.

Receiver General not to maintain Action againſt the Hundred on being robbed, unleſs there are Three Perſons in Company.

LIX. Provided always, and be it further enacted, That all Conſtables, Headboroughs, Tythingmen, and other His Majeſty's Officers, ſhall, and are hereby required and enjoined, to be reſpectively aiding and aſſiſting in the Execution of this Act, and of every Act or Acts for granting Duties to be aſſeſſed under the Regulations of this Act, and to obey and execute ſuch Precepts and Warrants as ſhall be to them directed in

Conſtables, *etc.* to be aiding and aſſiſting in the Execution of this Act.

that

that Behalf by the reſpective Commiſſioners hereby appointed, or any Two or more of them.

Perſons obſtructing Officers to forfeit 50*l.*

LX. And be it further enacted, That if any Perſon or Perſons ſhall, at any Time hereafter, wilfully obſtruct any Aſſeſſor or Aſſeſſors, Collector or Collectors, Surveyor or Surveyors, Inſpector or Inſpectors, in the due Execution of his or their ſaid Office or Offices, Duty or Duties reſpectively, ſuch Perſon or Perſons ſhall, for every ſuch Offence, forfeit the Sum of Fifty Pounds.

Officer to follow ſuch Inſtructions, *etc.* as they ſhall receive from the Commiſſioners of the Treaſury.

LXI. And be it further enacted, That the ſaid Receivers General, their Deputy and Deputies, Surveyors, Inſpectors, and all other Officers and Perſons who ſhall be employed in the Execution of this Act, or any Act or Acts for granting Duties to be aſſeſſed under the Regulations of this Act ſhall obſerve and follow ſuch Orders, Inſtructions, and Directions as they ſhall from Time to Time receive from the ſaid Commiſſioners of the Treaſury, or any Three or more of them, now or for the Time being, or the High Treaſurer for the Time being.

Application of Penalties ſued for within Twelve Months.

LXII. And be it further enacted, That One Moiety of all pecuniary Penalties and Forfeitures impoſed by this Act, or any Act or Acts for granting Duties to be aſſeſſed under the Regulations of this Act, may, if ſued for within the Space of Twelve Calendar Months from the Time of ſuch Penalties being incurred, in Manner herein next mentioned, be to His Majeſty, His Heirs and Succeſſors, and the other Moiety thereof, with full Coſts of Suit, to the Perſon or Perſons who ſhall inform or ſue for the ſame within the Time aforeſaid, except where any Penalty is or ſhall be directed to be paid to the Uſe of the Poor of any Pariſh; and all ſuch Penalties may be ſued for in His Majeſty's Court of Exchequer at *Weſtminſter*, for Offences committed in *England* or *Berwick-upon-Tweed*, or in the Courts of Great Seſſions in *Wales*, for Offences committed in *Wales*, by Action of Debt or Information, wherein no Eſſoign, Protection, Privilege Wager of Law, nor more than One Imparlance ſhall be allowed; but nevertheleſs it ſhall be lawful for His Majeſty's Attorney General, in caſe it ſhall appear to his Satisfaction that any Penalty or Forfeiture was incurred without Intention of Fraud, to ſtay all further Proceedings in ſuch Suits or Proſecutions, by entering a *Noli proſequi*, or otherwiſe, with reſpect as well as to the Share of ſuch Penalty or Forfeiture claimed by ſuch Informer or Informers, as to the Share thereof belonging to His Majeſty.

Attorney General may ſtay Proceedings.

Recovery and Application of Penalties not ſued for within Twelve Months.

LXIII. Provided always, and be it further enacted, That any ſuch Penalty or Forfeiture ſhall be recoverable in the Name of His Majeſty's Attorney General, on the Part of His Majeſty, by Information in the Court of Exchequer at *Weſtminſter*; and in Default of Proſecution within the Time herein-before limited, no ſuch Penalty or Forfeiture ſhall be afterwards recoverable in any other Manner, in all which Caſes, (except where the ſame is directed to be paid to the Uſe of the Poor of any Pariſh or Place, the Whole of ſuch Penalty or Forfeiture ſhall belong to His Majeſty, His Heirs and Succeſſors, and that all Penalties and Forfeitures, and Shares of Penalties and Forfeitures incurred as aforeſaid, belonging to His Majeſty, His Heirs and Succeſſors, ſhall be paid into the Hands

Hands of the proper Receiver General or his Deputy, to the Uſe of His Majeſty, and that in all Caſes where the Whole of ſuch pecuniary Penalty or Forfeiture ſhall be recovered for the Uſe of His Majeſty, His Heirs or Succeſſors, it ſhall be lawful for the Commiſſioners for the Affairs of Taxes to cauſe ſuch Reward as they ſhall think fit, not exceeding One Moiety of ſuch Penalty or Forfeiture ſo recovered, after deducting all Charges and Expences incurred in recovering the ſame, to be paid thereout to or amongſt any Perſon or Perſons who ſhall appear to them entitled thereto as Informer or Informers, in reſpect of ſuch Penalties or Forfeitures ſo recovered; any Thing herein contained to the contrary notwithſtanding.

One Moiety of Penalties recovered for His Majeſty's Uſe, may be diſpoſed of as the Commiſſioners of Taxes ſhall direct, in rewarding the Perſons giving the Information.

LXIV. Provided always, and be it further enacted, That all ſuch pecuniary Penalties not exceeding Twenty Pounds impoſed by this Act, or any Act or Acts for granting Duties to be aſſeſſed under the Regulations of this Act, may be recoverable before Two or more Commiſſioners for executing this Act; and alſo ſuch of the Penalties exceeding Twenty Pounds as are directed to be added to the Aſſeſſment of the Duties in any Pariſh, Ward, or Place in the Diſtrict where the Offence ſhall be committed, and ſuch Commiſſioners ſhall take Cognizance of ſuch Offence upon Information or Complaint in Writing made to them, and upon a Summons to the Party accuſed to appear before the ſaid Commiſſioners at ſuch Time and Place as they ſhall fix, or without ſuch Summons, in caſe the Party or Parties ſhall have been ſurcharged before the ſaid Commiſſioners, and ſhall have appealed againſt the ſame, and ſhall appear upon ſuch Appeal before the ſaid Commiſſioners; and ſuch Commiſſioners ſhall examine into the Matter of Fact, and proceed to hear and determine the ſame in a ſummary Way, and upon Proof made thereof, either by voluntary Confeſſion of the Party accuſed, or by the Oath or ſolemn Affirmation of One or more credible Witneſs or Witneſſes, or otherwiſe as the Caſe may require, to give Judgement for the Penalty, or for ſuch Part thereof to which Part thereof the ſaid Commiſſioners ſhall think proper to mitigate, the ſame not being in any Caſe leſs than One Moiety of ſuch Penalties, and to aſſeſs the ſame upon the Party, and charge the ſame in the Aſſeſſment to which the Penalty adjudged ſhall particularly relate, and in Addition to the Duty, in caſe the Party ſhall be charged therewith, and which Penalties ſo adjudged ſhall be levied in like Manner as the ſaid Duties, and the Informer or Informers ſhall in all ſuch Caſes, (except where the Penalty is to be paid to the Poor of any Pariſh or Place, in which Caſe the Receiver General ſhall pay the ſame to the Churchwardens or Overſeers of the Poor of ſuch Pariſh or Place, or One of them), be entitled to receive from the Receiver General One Moiety of the Amount of ſuch Penalties, in ſuch Shares, where Two or more of them are concerned, as the Commiſſioners for executing this Act ſhall certify to the Commiſſioners for the Affairs of Taxes they are reſpectively entitled unto, and the ſaid Adjudication of the Commiſſioners ſhall be final and concluſive to all Intents and Purpoſes, without Power of appealing from the ſame; and the Proceedings of the Commiſſioners ſhall not be removeable by any Proceſs whatever into any Court of Law or Equity, or be ſubject to Reviſion, except in ſuch Caſes where a Surcharge ſhall be made, and a Caſe ſhall be demanded and ſtated for the Opinion of One of the Juſtices

Penalties not exceeding 20*l.* to be recoverable before Two Commiſſioners, and alſo Penalties exceeding that Amount, if directed to be added to the Aſſeſſments.

Commiſſioners may mitigate Penalties to One Moiety thereof.

Informers to receive ſuch Proportion of the Penalties as the Commiſſioners ſhall certify to the Commiſſioners of Taxes.

Proceedings of Commiſſioners not to be ſubject to Reviſion, except where Caſes have

been demanded, upon a Surcharge, for the Opinion of the Judges.

tices or Barons of the ſuperior Courts, conformably to the Directions contained in any Act or Acts, granting the Duties to which ſuch Surcharges ſhall relate.

Perſons giving falſe Evidence before Commiſſioners, and convicted thereof, liable to the Puniſhments for Perjury.

LXV. And be it further enacted, That if any Perſon or Perſons upon any Examination on Oath or Affirmation ſhall wilfully give falſe Evidence, or make any falſe Oath or Affirmation or Affidavit, or ſhall wilfully and corruptly ſwear or affirm any Matter or Thing which ſhall be falſe or untrue, before the Commiſſioners for executing this Act, or any of them, touching any Matter or Thing within the Intent and Meaning of this Act, or any Act or Acts for granting Duties to be aſſeſſed under the Regulations of this Act, ſhall be proſecuted for the ſame; every ſuch Perſon or Perſons being convicted thereof, ſhall be ſubject and liable to the ſame Puniſhment and Diſqualifications as Perſons are ſubject and liable to for wilful and corrupt Perjury, by the Laws and Statutes of the Realm of *England*.

Indictment for Perjury to be tried in the Courts where the Depoſition ſhall be exhibited.

LXVI. And be it further enacted, That any Indictment or Information for Perjury committed in any ſuch Examination, Affidavit, or Depoſition whereon the ſame ſhall be made, ſhall and may be laid, tried, and determined in the County where the ſame ſhall be exhibited to the Commiſſioners in purſuance of this Act, or the ſaid Act or Acts before mentioned.

LXVII. And whereas many Difficulties and Inconveniencies have ariſen to the Commiſſioners, for the Time being, acting in the Execution of the ſeveral Acts relating to the Duties under the Management of the Commiſſioners for the Affairs of Taxes, to be levied by them, and many like Difficulties may ariſe to the Commiſſioners, for the Time being, acting in the Execution of this Act, or any other Act or Acts for granting Duties to be aſſeſſed under the Regulations of this Act, in levying the Duties by the ſaid Acts made payable, upon the Death or Removal of their reſpective Clerks, into whoſe Cuſtody all the Duplicates of the ſeveral Books of Aſſeſſments, Minute Books, and other Books and Papers relating to the Buſineſs of the ſaid ſeveral Duties, in their reſpective Diviſions, have been delivered, ſuch Clerks ſo removed, or the Executors or Adminiſtrators, or legal Repreſentatives of ſuch Clerk ſo dying, frequently refuſing to deliver over ſuch Duplicates, Books, and Papers to the ſaid Commiſſioners, for the Time being, or to their Order or Appointment, under a Pretence that the ſaid Commiſſioners have no Property in the ſame, and are without Remedy for the Recovery thereof; be it therefore enacted, That all and every the Duplicates of the ſeveral Books of Aſſeſſments which have been or ſhall be made and delivered by the reſpective Aſſeſſors of the ſaid ſeveral Duties, to the Commiſſioners in any Diviſion or Place, or to their reſpective Clerks for the Time being, and which are or ſhall be in the Cuſtody, Keeping, or Poſſeſſion of ſuch Commiſſioners or Clerks reſpectively, and all Minute Books, and other publick Books and Papers relating to the ſaid ſeveral Duties, in the Cuſtody, Keeping, or Poſſeſſion of any ſuch Clerk or Clerks, who hath or have been or ſhall be removed from ſuch Office or Offices, or in the Cuſtody, Keeping, or Poſſeſſion of the Executors, Adminiſtrators, or other legal Repreſentatives of any Perſon or Perſons who hath or have died,

Books of Aſſeſſments and all other Books and Papers relative to the Duties declared to be the Property of the Commiſſioners of the Diſtricts for the Time being, and in Succeſſion.

died, or ſhall die during his or their holding ſuch Office or Offices, or after his or their Removal from the ſame, or in the Cuſtody, Keeping, or Poſſeſſion of his or their reſpective Agent or Attorney, or of any other Perſon or Perſons ſoever, ſhall be deemed, and are hereby declared to be the Property of the Commiſſioners of the ſaid ſeveral Duties, acting in the reſpective Diviſions or Places, for the Time being, and in Succeſſion, as Records of and belonging to them the ſaid Commiſſioners, for their Uſe and Inſpection, and ſhall be placed and depoſited with and remain in the Cuſtody, Keeping, and Poſſeſſion of them the ſaid Commiſſioners, or their reſpective Clerks for the Time being, or ſuch other Perſon as the ſaid Commiſſioners, or any Two or more of them, for the Time being, ſhall from Time to Time at their Meetings order, direct, or appoint.

Perſons having any Books or Papers relating to the Duties to deliver the ſame to ſuch Perſons as the Commiſſioners of Taxes ſhall appoint, under the Penalty of 50*l.*

LXVIII. And be it further enacted, That all and every Perſon and Perſons whatever, now or at any Time hereafter, having in his or their Cuſtody, Keeping, or Poſſeſſion, any ſuch Books or Papers aforeſaid, relating to the ſaid ſeveral Duties in this Act mentioned, ſhall, within the Space of One Calendar Month next after Notice in Writing, ſigned by Three or more of the Commiſſioners for the Affairs of Taxes (a true Copy thereof being given to or left at the uſual Place of Abode of ſuch Perſon or Perſons) deliver and give up all ſuch Books and Papers, unto ſuch Perſon or Perſons as the ſaid Commiſſioners for the Affairs of Taxes by ſuch Notice ſhall order and appoint, whoſe Receipt of the ſame ſhall be a good and ſufficient Diſcharge to ſuch Perſon or Perſons ſo delivering ſuch Books and Papers; and if any ſuch Perſon or Perſons now or at any Time hereafter having in his or their Cuſtody, Keeping, or Poſſeſſion, any ſuch Books or Papers, ſhall refuſe or neglect to deliver the ſame within the Time limited by ſuch Notice, and Demand made, he or they ſhall for every ſuch Offence forfeit and pay the Sum of Fifty Pounds; and all ſuch Books and Papers ſhall be delivered by the Perſon or Perſons ſo appointed to ſuch of the Commiſſioners for executing this Act, as the ſaid Commiſſioners for the Affairs of Taxes ſhall think proper, for the effectual and ſpeedy Execution of the Powers by this Act granted.

Perſons receiving the ſame to deliver them to ſuch of the Commiſſioners for executing this Act, as the Commiſſioners of Taxes ſhall direct.

Commiſſioners employed in the Execution of this Act not liable to the Penalties in the 25 Car. 2.

LXIX. Provided always, and be it further enacted, That no ſuch Commiſſioner or Commiſſioners, who ſhall be employed in the Execution of this Act, or any Act or Acts for granting Duties to be aſſeſſed under the Regulation of this Act, ſhall be liable for or by reaſon of ſuch Execution, to any of the Penalties mentioned in an Act, made in the Twenty-fifth Year of King *Charles* the Second for preventing of Dangers which may happen from *Popiſh* Recuſants.

Limitation of Actions.

One Month's Notice of Action to be given to the Party by the Attorney for the Plaintiff containing certain Particulars.

LXX. And be it further enacted, That if any Action or Suit ſhall be brought againſt any Perſon or Perſons for any Thing done in purſuance of this Act, or any Act for granting Duties to be aſſeſſed under the Regulations of this Act, ſuch Action or Suit ſhall be commenced within Six Calendar Months next after the Fact committed, and not afterwards, and ſhall be laid in the County or Place where the Cauſe of Complaint did ariſe, and not elſewhere; and no Writ or Proceſs ſhall be ſued out for the Commencement of ſuch Action or Suit, until One Calendar Month next after Notice in Writing ſhall have been delivered to, or left at the uſual Place of Abode of ſuch Perſon or Perſons, by the Attorney or Agent

Agent for the intended Plaintiff or Plaintiffs, in which Notice ſhall be clearly and completely contained, the Cauſe and Cauſes of Action, the Name and Place or Places of Abode of the intended Plaintiff or Plaintiffs, and of his or their Attorney or Agent, and no Evidence ſhall be given on the Trial of ſuch Action or Suit of any Cauſe or Cauſes of Action, than ſuch as is or are contained in ſuch Notice; and the intended Defendant or Defendants to whom ſuch Notice ſhall have been delivered, may at any Time before the Expiration of ſuch Calendar Month, tender Amends to the intended Plaintiff or Plaintiffs, his or their Attorney or Agent, and in caſe ſuch Amends are not accepted, may plead ſuch Tender in Bar to any Action or Suit, to be brought againſt him or them, grounded on ſuch Notice, Writ, or Proceſs; and the Defendant or Defendants in every ſuch Action or Suit may plead the General Iſſue, and alſo ſuch Tender, and any other Plea with Leave of the Court in Bar of ſuch Action or Suit; and may give this Act and the Special Matter in Evidence at any Trial to be had thereupon; and if the Jury ſhall find for the Defendant in any ſuch Action or Suit, or if the Plaintiff or Plaintiffs ſhall be nonſuited, or diſcontinue his or their Action or Suit after the Defendant or Defendants ſhall have appeared; and if upon Demurrer Judgement ſhall be given againſt the Plaintiff or Plaintiffs, the Defendant or Defendants ſhall have Treble Coſts, and have the like Remedy for the ſame as any Defendant hath in any other Caſe to recover Coſts by Law; and every ſuch Action or Suit which ſhall be brought againſt any Collector or Collectors appointed under this Act, ſhall be defended by the Commiſſioners acting for the Diviſion or Place where ſuch Collector ſhall have been appointed, and the Coſts and Charges attending the ſame, as alſo any other Action or Suit to be brought by or againſt Commiſſioners or Collectors in purſuance of this Act, or for any Thing done in purſance of this Act, or any Act for granting Duties to be aſſeſſed under the Regulations of this Act, ſhall be defrayed by an Aſſeſſment made on the Pariſh or Place for which ſuch Collector or Collectors ſhall have been appointed, in a juſt Proportion to the Amount of the Duties payable under this Act, on the reſpective Perſons charged to the ſame in the Aſſeſſment to be made next after the Time when the ſaid Coſts and Charges ſhall have been incurred.

Defendant may tender Amends, which, if not accepted, may be pleaded in bar of Action.

Defendant may plead the General Iſſue.

Defendant to have Treble Coſts.

Actions brought againſt Collectors to be defended by the Commiſſioners of the Diſtrict, and the Coſts and Charges attending the ſame, and alſo any other Actions to be brought by or againſt Commiſſioners or Collectors to be defrayed by an Aſſeſſment on the Pariſh.

SCHEDULE

SCHEDULE (A.)

The Form of the OATH required to be taken by Commiſſioners, before they act in the Execution of this Act.

I, *A. B.* do ſwear, That I will truly, faithfully, impartially, and honeſtly, according to the beſt of my Skill and Knowledge, execute the ſeveral Powers and Authorities repoſed in me as a Commiſſioner, by an Act, paſſed in the Forty-third Year of the Reign of His preſent Majeſty, intituled, *An Act* [*here inſert the Title of this Act*], or by any other Act or Acts, granting to His Majeſty any Duties to be aſſeſſed under the Regulations of the ſaid Act, and that I will judge and determine upon all Appeals, and all other Matters and Things which ſhall be brought before me as a Commiſſioner under the ſaid Acts, or any of them, without Favour or Affection.

So help me GOD.

SCHEDULE (B.)

The Form of the OATH or AFFIRMATION required to be taken by Aſſeſſors, before they act in Execution of this Act.

I, *A. B.* do ſwear, [*or*, affirm, *as the Caſe may require*], That I will diligently execute the Office of an Aſſeſſor, to which I am appointed by Authority of an Act, paſſed in the Forty-third Year of the Reign of His preſent Majeſty, intituled, *An Act* [*here inſert the Title of this Act*], and that in the Aſſeſſment which I am required to make by any other Act or Acts, granting to His Majeſty any Duties to be aſſeſſed under the Regulations of the ſaid Act, I will faithfully and honeſtly act without Favour or Affection, according to the beſt of my Skill and Knowledge.

So help me GOD.

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