

Penalty upon
Distillers con-
cealing Spirits,
&c.

12 Car. 2. c. 24.

15 Car. 2. c. 11.

Distillers giving
Notice, &c. ex-
cepted.

II. And be it further enacted by the Authority aforesaid, That if any common Distiller or Maker of Low Wines, Spirits, or Strong Waters, shall at any Time hereafter hide, conceal, or convey any Low Wines, Spirits, or Strong Waters for Sale, from the Sight or View of the Gauger or Gaugers appointed so to take Account of the same, whereby their Majesties shall or may be defrauded of any the Duties due for the same, that every such common Distiller or Maker of such Low Wines, Spirits, or Strong Waters, for every Gallon of Low Wines, Spirits, or Strong Waters for Sale, so hid, concealed, or conveyed as aforesaid, shall forfeit the Sum of Five Shillings each Gallon; all which Penalties to be sued for, recovered, and levied in such Manner, as by One Act of Parliament made in the Twelfth Year of the Reign of the late King Charles the Second, intituled, *An Act for taking away the Court of Wards and Liveries, and Tenures in Capite, and by Knights Service, and Purveyance, and for settling a Revenue upon his Majesty in lieu thereof*; and also as by One other Act of Parliament made in the Fifteenth Year of his said Majesty's Reign, intituled, *An additional Act for the better ordering and collecting the Duties of Excise, and preventing the Abuses therein*, or in either of them, or by any other Law now in Force, relating to the Revenue of Excise on Beer and Ale, is directed.

III. Provided always, That this Act, nor any the Forfeitures or Penalties therein contained, shall be construed to extend to any common Distiller, or other Person or Persons, who shall, from and after the said First Day of *March*, One thousand six hundred ninety and one, give Notice to the Officer of Excise for the Place or Division where such Distiller or other Person shall live, as by this Act is appointed.

Anno Regni GULIELMI & MARIE quarto.

AT the Parliament begun at *Westminster* the Twentieth Day of *March*, Anno Dom. One thousand six hundred eighty-nine, in the Second Year of the Reign of our Sovereign Lord and Lady, WILLIAM and MARY, by the Grace of God, of *England, Scotland, France, and Ireland*, King and Queen, Defenders of the Faith, &c. And from thence continued, by several Prorogations and Adjournments, to the Fourth Day of *November*, One thousand six hundred ninety-two, being the Fourth Session of this present Parliament.

C A P. I.

EXP. An Act for granting to their Majesties an Aid of Four Shillings in the Pound for One Year, for carrying on a vigorous War against *France*.

WE your Majesties most dutiful and loyal Subjects, the Commons assembled in Parliament, having seriously considered of the great Occasions which engage your Majesties to many extraordinary Expences for the necessary Defence of your Realms, and the Prosecution of a vigorous War against *France*, have cheerfully and unanimously given and granted unto your Majesties the Rates and Assessments hereafter mentioned: And we most humbly beseech your Majesties, that it may be enacted,

II. And be it enacted by the King's and Queen's most Excellent Majesties, 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 their Majesties shall have and receive the Rates and Assessments hereafter mentioned, of and from every Person Spiritual and Temporal, of what Estate or Degree soever he or they be; which said Rates or Assessments shall be taxed, assessed, levied, and paid into their Majesties Receipt of Exchequer, according to the Tenor of this Act, and in Manner and Form following, (that is to say) That all and every Person and Persons, Bodies Politick and Corporate, Guilds, and Fraternities within this Kingdom of *England*, Dominion of *Wales*, and Town of *Berwick upon Tweed*, having any Estate in ready Monies, or in any Debts whatsoever owing to them, within this Realm or without, or having any Estate in Goods, Wares, Merchandizes, or other Chattels or personal Estate whatsoever, within this Realm or without, belonging to or in Trust for them (except and out of the Premises deducted such

All Persons, Bodies Politick, &c. having any Estate in ready Monies or Debt, or having any Estate in Goods, Wares, or other personal Estate whatsoever,

such Sums of Money as he or they do *bona fide* owe, and such Debts owing to them as shall be adjudged desperate by the Commissioners appointed by this Act; and also the Stock upon Lands, and such Goods as are used for Household-stuff; and also other than and except the Joint Stocks or Shares of such Bodies Corporate, Companies or Fraternities, as shall be otherwise charged by Name in any other Act to be made during this present Session of Parliament) shall yield and pay unto their Majesties Four Shillings in the Pound, according to the true yearly Value thereof, for One Year; (that is to say), For every Hundred Pounds of such ready Money and Debts, and for every Hundred Pounds worth of such Goods, Wares, Merchandizes, or other Chattels, or other personal Estate, the Sum of Four and twenty Shillings; and so after that Rate for every greater or lesser Sum or Quantity, to be assessed, levied and collected in manner hereafter mentioned.

III. And be it further enacted by the Authority aforesaid, That all and every Person and Persons, Commissioner or Commissioners, having, using, or exercising any publick Office or Employment of Profit (such Military Officers, who are or shall be in Muster by the Muster-master-general of the Army, or in Pay in their Majesties Army or Navy, in respect of such Offices only excepted) and all and every their Agents, Clerks, Secondaries, Substitutes, and other inferior Ministers whatsoever, shall yield and pay unto their Majesties the Sum of Four Shillings for every Twenty Shillings, which he or they do receive in One Year, by virtue of any Salaries, Gratuities, Bounty-money, Reward, Fees or Profits to him or them accruing, for or by Reason or Occasion of their several Offices or Employments, to be assessed, imposed, levied, and collected, in such Manner as hereafter is mentioned.

IV. And to the end a further Aid and Supply for their Majesties Occasions may be raised, by a Charge upon all Lands, Tenements, and Hereditaments, with as much Equality and Indifferency as is possible, by a Pound-rate of Four Shillings for every Twenty Shillings, of the true yearly Value for One Year only and no longer: Be it further enacted by the Authority aforesaid, That all and every Manors, Messuages, Lands and Tenements; as also all Quarries, Mines of Coal, Tin or Lead, Copper, Mundick, Iron, or other Mines, Iron Works, Salt Springs, and Salt Works; all Allom Mines or Works; all Parks, Chaces, Warrens, Woods, Underwoods, Coppices, and all Fishings, Tithes, Tolls, Annuities, and all other yearly Profits; and all Hereditaments, of what Nature or Kind soever they be, situate, lying, and being, happening or arising, within the Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed, or within any the Counties, Cities, Burroughs, Towns, Divisions, Ridings, Hundreds, Lathes, Wapentakes, Parishes and Places thereof, as well within antient Demesne, and other Liberties and privileged Places, as without, shall be, and are hereby charged for One Year only, and no longer, with the Sum of Four Shillings for every Twenty Shillings of the full yearly Value, and so in proportion for any greater or lesser Value; and all and every Person and Persons, Bodies Politick and Corporate, Guilds, Mysteries, Fraternities and Brotherhoods, whether corporate or not corporate, having or holding any Manors, Messuages, Lands, Tenements, Hereditaments, or other the Premises, shall yield and pay unto their Majesties the Sum of Four Shillings for every Twenty Shillings by the Year, which the said Manors, Messuages, Lands, Tenements, Hereditaments, and other the Premises are now worth to be leased, if the same were truly and *bona fide* leased or demised at a Rack-rent, and according to the full true yearly Value thereof, without any respect had to the present Rents reserved for the same, if such Rents have been reserved upon such Leases or Estates made, for which any Fine or Income hath been paid or secured, or have been lessened or abated upon Consideration of Money laid out or to be laid out in Improvements, and without any respect had to any former Rates or Taxes thereupon imposed, or making any Abatement in respect to Reparations, Taxes, Parish Duties, or any other Charges whatsoever; which said Sum of Four and twenty Shillings for the yearly Profit of every Hundred Pounds Value of all personal Estates, as aforesaid, and Four Shillings for every Twenty Shillings by the Year of the said true yearly Value of all other the Premises, shall be assessed, levied and collected in manner hereafter mentioned, and shall be paid into the Receipt of their Majesties Exchequer by Four Quarterly Payments; the First Payment thereof to be made upon the Five and twentieth Day of *March* which shall be in the Year of our Lord One thousand six hundred ninety-three.

V. And whereas many of the Manors, Messuages, Lands, Tenements, Tythes, Hereditaments, and Premises intended by this Act to be charged with the Pound-rate, as aforesaid, stand incumbered with or are subject and liable to the Payment of several Rent-charges or Annuities issuing out of the same, or to the Payment of divers fee-farm Rents, Rents-service, or other Rents thereupon reserved or charged, by reason whereof the true Owners and Proprietors of such Manors, Messuages, Lands, Tenements, Hereditaments and Premises do not in Truth receive to their own Use the true yearly Value of the same, for which nevertheless they are by this Act charged to pay the full Pound-rate of Four Shillings for every Twenty Shillings of the true yearly Value:

VI. It is therefore declared and enacted by the Authority aforesaid, That it shall and may be lawful to and for the Landlords, Owners and Proprietors of such Manors, Messuages, Lands, Tenements, Hereditaments and Premises, as are charged with the Pound-rate, as aforesaid,

deducting Monies, bona fide owing, and desperate Debts; and except Stock upon Land, and Household-stuff, and the joint Stocks of Companies which shall be otherwise charged by Name in any Act of this Session, shall pay 2s. for every 100l.

Persons having any Office or Employment of Profit (except Military Officers in Muster and Pay in the Army or Navy)

to pay 4s. in the Pound for Salaries or Profits.

All Manors Lands, Tenements; yearly Profits, and Hereditaments,

charged with 4s. in the Pound of the true yearly Value. All Persons, Bodies Politick; &c. to pay 4s. in the Pound.

of what now worth to be leased bona fide at a Rack-rent, &c.

without respect to Repairs, Taxes, Parish Duties, or other Charges.

To be paid at Four Quarterly Payments. The first Payment the 25th of March, 1693.

Where Lands, &c. are subject to Rent-charges, Annuities, or other Rents,

the Landlords and Owners may deduct 4s. in the Pound for such Rents,

which shall be allowed by the Persons intitled to such Rents upon Payment of the Residue.

aforesaid, to abate and deduct and to retain and keep in his or their Hands Four Shillings in the Pound for every fee-farm Rent or other annual Rent or Payment charged upon or issuing out of the Premises, or any Part thereof, or thereupon reserved; and all and every Person and Persons, who are or shall be any way intitled to such Rents and annual Payments, are hereby required to allow such Deductions and Payments upon the Receipt of the Residue of such Monies as shall be due and payable to them for such Rents or annual Payments reserved or charged as aforesaid.

VII. And be it further enacted by the Authority aforesaid, That for the better assessing, ordering, levying and collecting of the several Sums of Money so as aforesaid limited and appointed to be paid, and for the more effectual putting of this present Act in Execution, all and every the Persons hereafter named shall be Commissioners of and for the several and respective Counties, Cities, Boroughs, Towns and Places hereafter mentioned.

[Here follow the Names of the Commissioners.]

Commissioners to meet upon the 15th of February,

and then to divide themselves for the Execution of the Act;

such Division not to restrain Commissioners from acting in any other Part of the County. Direct Precepts to such Inhabitants, &c. as they shall think convenient, requiring them to appear at a Place and Time not exceeding Ten Days. Then to read the Rates, and charge them with the Execution of the Act.

Persons to whom Precepts directed, absenting without Excuse, to forfeit a Sum not exceeding 5 l. nor less than 40 s.

At or after such general Meeting, Commissioners to direct Warrants to Two of the most sufficient Inhabitants of each Parish, &c. requiring them to be Assessors, and to prefix the Assessors a Day and Place to bring in Certificates in Writing of the Names of Persons in the Limits, and of their Substances in ready Money, Debts, Goods, Chattels, or other Personal Estate, or in Offices or Employments of Profit. The Assessors to inform themselves by all lawful Ways of the full yearly Value of all Manors and Hereditaments.

And then to assess after the Rate of 4 s. per Pound, of the full yearly Value,

and to bring at the Time prefixed a Certificate of the Assessment,

and to return Two or more able Persons to be Collectors;

for whose Payment to the Head-collectors the Parish or Place to be answerable.

VIII. Which said Commissioners so, as aforesaid, nominated and appointed, shall in the respective Counties, Cities, Boroughs, Divisions, Towns and Places for which they are appointed Commissioners respectively, meet together at the most usual and common Place of Meeting within each of the said Counties, Cities, Boroughs, Towns, Divisions and Places respectively, upon the Fifteenth Day of February, which shall be in the Year of our Lord One thousand six hundred ninety and two; and the said Commissioners, or so many of them as shall be present at the last General Meeting, or the major Part of them, may by their Consents and Agreements divide, as well themselves, as other the Commissioners not then present, for the Execution of this Act, into Hundreds, Lathes, Wapentakes, Rapes, Wards, Towns, and other Places within their Limits, privileged or not privileged, in such Manner and Form as to them shall seem expedient, (nevertheless not thereby to restrain the said Commissioners from acting as Commissioners in any other Part of the County or Place for which they are nominated); and shall direct their several or joint Precept or Precepts to such Inhabitants, High-constables, Petty-constables, Bailiffs, and other like Officers, and Ministers, and such Number of them as they in their Discretion shall think most convenient, requiring them to appear before the said Commissioners at such Place and Time (not exceeding Ten Days) as they shall appoint. And at such their Appearances, the said Commissioners shall openly read or cause to be read unto them the Rates and Assessments in this Act mentioned, and also openly declare the Effect of their Charge to them, and how and in what Manner they ought and should make their Certificates, and how they ought to proceed in the Execution of this Act, according to the Rates aforesaid. And if any High-constables, Petty-constables, Bailiffs, Inhabitants, or other Officers or Ministers, to whom any Precept shall be directed, shall absent themselves without lawful Excuse to be made out by the Oaths of Two credible Witnesses (which Oaths the Commissioners or any Two of them are hereby empowered to administer); or if any Person appearing shall refuse to serve, then every such Person so making default, or refusing to serve, shall, for every Time of such Default or Refusal, forfeit and lose unto their Majesties such Sums as the Commissioners, or so many as shall be present, or the major Part of them being present, shall think fit, not exceeding the Sum of Five Pounds, nor less than Forty Shillings. And at and after such General Meeting had, and Charge given, as aforesaid, the said Commissioners shall take care that Warrants be issued forth and directed to Two at the least of the most able and sufficient Inhabitants of each Parish, Township or Place, within the respective Divisions, thereby appointing and requiring them to be Assessors of all and every the Rates and Duties by this Act imposed, and shall therein also appoint and prefix a certain Day and Place for the said Assessors to appear before them, and to bring in their Certificates in Writing of the Names and Surnames of every Person dwelling and residing within the Limits of those Places with which they shall be charged, and of the Substance and Values of every of them in ready Money, Debts, Goods, Chattels, or other personal Estate whatsoever (except before excepted), or in publick Offices or Employments of Profit. And the said Assessors are therein also to be required, and are hereby enjoined to ascertain and inform themselves, by all lawful Ways and Means they can, of the true and full yearly Value of all Manors, Messuages, Lands, and Tenements, as also of all Quarries, Mines of Coal, Tin or Lead, Copper, Mundick or other Mines, Iron Works, Salt Springs, and Salt Works, Allom Mines and Works, Parks, Chases, Warrens; Woods, Under-woods and Coppices, and all Fishings, Tythes, Tolls, Annuities and other yearly Profits, and of all Hereditaments of what Nature or Kind soever, situate, lying and being, happening or arising within the Limits of those Places with which they shall be charged: And being so thereof ascertained, they are to assess all and every the said Manors, Messuages, Lands, Tenements and Premises before appointed to be charged after the Rate of Four Shillings for every Twenty Shillings of the full yearly Value, as the same are let for, or worth to be let, at the Time of assessing thereof, as aforesaid, and to bring with them, at the Time and Place so as aforesaid prefixed for their Appearance, a Certificate in Writing of the said Assessment, and shall then also return the Names of Two or more able and sufficient Persons living within the Limits and Bounds of those Parishes, Townships, Constablewicks or Places, where they shall be chargeable respectively, to be Collectors of the Monies, to be paid to their Majesties by this Act; for whose paying in to the Head Collector in Manner hereafter mentioned, such Monies as they shall be charged

charged withal, the Parish or Place wherein they are so employed shall be answerable. And if any Assessor, so as aforesaid appointed, or to be appointed, shall neglect or refuse to serve, or shall make Default at the Time appointed for his Appearance (not having a lawful Excuse to be witnessed by the Oaths of Two credible Witnesses, which the said Commissioners or any Two of them have Power to administer), or shall not perform his Duty, every such Assessor shall, for every such Neglect, Refusal, or Default, forfeit and lose unto Their Majesties such Sum as the Commissioners, or so many of them as shall be present, or the major Part of them, shall think fit, not exceeding the Sum of Twenty Pounds, nor under the Sum of Ten Pounds, to be levied by Distress and Sale of the Offenders Goods and Chattels, in like Manner as by this Act is appointed for levying the several Rates and Assessments herein mentioned, in case of Neglect or Refusal of Payment, and to be charged upon the respective Receivers General, together with the said Rates and Assessments. And every Assessor so as aforesaid appointed, or to be appointed, shall, before he 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 Their Majesties Reign, intituled, *An Act for the abrogating the Oaths of Supremacy and Allegiance, and appointing other Oaths*, (which Oaths any Two Commissioners, in the County where the said Assessment is to be made, have hereby Power, and are required hereby to administer.)

Assessors neglecting or refusing to serve, or making Default, forfeit a Sum not exceeding 20 l. nor less than 10 l. to be levied by Distress and Sale of Goods, and to be charged upon the Receiver General, together with the Rates and Assessments.

Every Assessor before he acts to take the Oaths.

IX. And be it further enacted by the Authority aforesaid, That the Rates and Assessments upon all ready Monies, Debts, Goods, Chattels, personal Estates, and publick Offices and Employments of Profit, charged by this Act, shall be ascertained, and the Certificates thereof returned to the Commissioners upon or before the Eight and twentieth Day of February, One thousand six hundred ninety-two, unless the Commissioners shall think fit to give further Time: And also the Taxations and Assessments of the Pound-rate of Four Shillings in the Pound of the yearly Value of all Manors, Messuages, Lands, Tenements, Hereditaments, and Premises charged by this Act, shall be made and ascertained, and the several and respective Certificates thereof returned in to the Commissioners, upon or before the Eight and twentieth Day of February aforesaid, unless the Commissioners shall think fit to give further Time. And upon Return of any such Certificate, the Commissioners, or any Three or more of them, shall and may (if they see Cause) examine the Presenters thereof. And if the said Commissioners, or any Three or more of them, within their several Limits, at the Time of the Return of the Certificates, as aforesaid, or within Twenty Days after, shall know, or have good Cause to suspect, that any Person or Persons, or any the Manors, Messuages, Lands, or other the Premises, which ought to be mentioned and charged in the said Certificates, is or are omitted; or that any Person or Persons in the said Certificates mentioned, is or are of a greater Estate; or that any of the said Manors, or other Premises, are of a greater yearly Value than in the said Certificate is mentioned, the said Commissioners, or any Three or more of them, shall have Power to summon such Person or Persons, and the Owners or Possessors of such Manors or other Premises, to appear before them at a Day and Place prefixed, to be examined touching the Matters aforesaid. And if the Person or Persons summoned to be so examined, shall neglect to appear (not having a reasonable Excuse for such his Default), every Person so making Default shall pay to Their Majesties Double the Sum he should or ought to have been set at or rated. And moreover the Commissioners, or the major Part of so many of them as shall be present, shall have Power by all lawful Ways and Means to examine into the Estate of such Person, and the Value of such Premises chargeable by this Act, and to set such Rate or Rates upon the same as shall be according to the true Intent of this Act. And the said Assessors are hereby required to give One Copy of their Certificates or Assessments fairly written and subscribed by them unto the said Commissioners by whom they were appointed. And the said Commissioners, or any Two or more of them, are hereby ordered and required to cause the said several and respective Assessments to them delivered (when by them approved of or altered, according to the true Intent of this Act) to be fairly written, and to sign and seal several Duplicates or Copies of the said Assessment; and One of them so signed and sealed forthwith to deliver, or cause to be delivered, unto the Sub-collectors, and shall likewise deliver, or cause to be delivered, other Copies thereof, so signed and sealed, unto the Head-collectors and Receivers General, according to their several and respective Collections and Receipts. And moreover, the Commissioners shall cause a true Copy or Extract of the whole Sums assessed and charged within every Hundred, Lathe, Wapentake, Parish, Ward, or Place, rated or assessed in pursuance of this Act, and of the whole Sums rated or assessed upon personal Estates, Offices, or Employments, to be certified and transmitted into Their Majesties Court of Exchequer, under the Hands and Seals of any Two or more of the said Commissioners, but without naming the Persons in such their Certificates. And this the said Commissioners shall cause to be done upon or before the Twentieth Day of March then next ensuing, or within Thirty Days after (all Appeals to them made being first determined); and the King's Remembrancer in the Exchequer, for the Time being, shall, and is hereby required, within Three Months after the Duplicates of the last Payment shall be transmitted to him, to transcribe all the Schedules and Duplicates of the Sums returned to him from and for every respective County, Riding, City, and Town, and every Hundred, Wapentake, Parish, Division, Town, and Place therein, in a Book of Parchment in

Certificates of the Assessments to be returned to the Courts before the 28th of February, unless Commissioners give further Time.

On return of Certificates, the Commissioners, or any Three, may examine the Presenters. If the Commissioners shall suspect that any Persons or Lands which ought to be charged are omitted, or any Person of a greater Estate or Lands of a greater yearly Value than mentioned in the Certificates, Commissioners or any Three or more have Power to summon such Persons and Owners of Lands to appear at a Day and Place prefixed, to be examined touching the said Matters. Person summoned not appearing (nor having a reasonable Excuse) to pay double the Sum he ought to be rated. Commissioners or the major Part present have Power to examine into the Estate of such Person, and the Value of the Premises, and to set such Rates according to the Intent of the Act.

Assessors to give one Copy of their Assessments to the Commissioners. Commissioners to cause the same to be fairly written, and sign and seal Duplicates. One to be delivered to the Sub-collectors; others to the Head-collectors and Receivers General. Commissioners to cause an Extract of the whole Sums charged, &c. to be certified into the Exchequer before the Twentieth Day of March, or within Thirty Days after.

King's Remembrancer within Three Months to transcribe the Duplicates, &c.

and within Three Months after to transmit the same to the Officers of the Receipt.

Commissioners to issue Warrants to the Sub-collectors for levying, &c.

Sub-collectors to levy and collect according to their Duplicates,

and make Demand of the Rates on personal Estates and Offices of the Parties themselves, if they can be found, to be paid to the Collectors before the 10th of March.

Head-collectors to hasten the Sub-collectors.
In case of Neglect of the Sub-collectors, the Sums to be levied by Distress and Sale of Goods.

Head-collectors to pay in to Receiver General before the 20th of March.
Receiver to pay into the Receipt of the Exchequer before the 25th of March.

Times for the Second quarterly Payment.

Times for the Third quarterly Payment.

Times for the last quarterly Payment.

alphabetical Order, and in a fair legible Hand-writing; and within Three Months after the same shall be so by him received, to transmit all and every the same Schedules and Duplicates to the Office of Writer of the Tallies, commonly called The Auditor of the Receipt of the Exchequer, who is hereby likewise authorized and required to enter the same in the like alphabetical Order in another Book of Parchment fairly written, to be provided for that Purpose.

X. And be it further enacted by the Authority aforesaid, That the Commissioners, or any Two or more of them, shall issue out their Warrants or Estreats to the Sub-collectors, under their Hands and Seals, thereby requiring them to levy and collect one fourth Part of the Rates and Assessments in respect of their personal Estates, Offices, and Employments, and also one fourth Part of the Pound-rate charged upon all Manors, Messuages, Lands, Tenements, and Hereditaments, and Premises, as aforesaid. And the said Sub-collectors are hereby required and enjoined to levy and collect the same, according to the Duplicates thereof by them received, and according to the Intent and Directions of this Act; and to make Demand of the said Rates and Assessments upon personal Estates, Offices, and Employments, of the Parties themselves, if they can be found, or otherwise at the Place of their last Abode; and to pay the same unto their respective Head-collectors, on or before the Tenth Day of *March*, One thousand six hundred ninety-two, or within Twenty Days after. And the said Head-collectors are to hasten the said Sub-collectors, and in case the same shall not be collected by reason of Neglect or Failure of Duty of the said Sub-collectors, the said Head-collectors are to levy by Warrant under the Hands and Seals of any Two or more of the said Commissioners, by Distress upon the Sub-collectors respectively, such Sum and Sums of Money, as by him and them ought to have been paid, and is or are not paid, by reason of his Failure in doing his Duty, according to the Directions of this Act. And every Head-collector is hereby required to make Payment, of what shall be so levied or received, unto the Receiver General of the said County, City, or Place, upon or before the Twentieth Day of *March* aforesaid, or within Twenty Days after. And the Receiver General is likewise required to call upon and hasten the said Head-collectors, and to pay what he shall receive from the said Head-collectors unto Their Majesties Receipt of Exchequer, upon or before the Five and twentieth Day of *March* aforesaid, or within Twenty Days after, to the End that the First Payment of the said Rates and Assessments may by that Time be fully answered and paid in to Their Majesties. And the Sub-collectors shall also levy the Second quarterly Payment of the said Rates and Assessments, charged as aforesaid, upon or before the Second Day of *June* then next ensuing, or within Twenty Days after, and shall also pay the same in to the Head-collectors upon or before the Ninth Day of *June* aforesaid, or within Twenty Days after. And the said Head-collectors shall make Payment thereof to the Receiver General of the said County, City, or Place, upon or before the Sixteenth Day of *June* aforesaid, or within Twenty Days after. And the said Receiver General is also required to make Payment of all which he shall so receive into Their Majesties Receipt of Exchequer, upon or before the Four and twentieth Day of *June* aforesaid, or within Twenty Days after; to the end that the Second Payment of the said Rates and Assessments so charged, as aforesaid, may by that Time be fully answered and paid in to Their Majesties. And the said Sub-collectors are also required and enjoined to levy one other quarterly Payment of the said Rates and Assessments charged, as aforesaid, upon or before the Fourth Day of *September* then next ensuing, and shall also pay the same unto the said respective Head-collectors on or before the Twelfth Day of *September* aforesaid, or within Twenty Days after. And the said Head-collectors are to hasten the said Sub-collectors; and in case the same shall not be collected by reason of Neglect or Failure of Duty in the said Sub-collectors, the Head-collectors are to proceed against them by Distress in like Manner, and by like Warrant as aforesaid. And every Head-collector is hereby required to make Payment of what shall be so levied or received unto the Receiver General of the said County, City, or Place, upon or before the Twentieth Day of *September* aforesaid, or within Twenty Days after. And the Receiver General is likewise required to call upon and hasten the said Head-collectors, and to pay what he shall receive from the said Head-collectors into Their Majesties Receipt of Exchequer, upon or before the Nine and twentieth Day of *September* aforesaid, or within Twenty Days after, to the End that the Third Payment of the said Rates and Assessments may by that Time be fully answered and paid in to Their Majesties. And the Sub-collectors shall also levy one other quarterly Payment of the said Rates and Assessments charged, as aforesaid, upon or before the Second Day of *December* then next ensuing, or within Twenty Days after, and shall also pay the same unto the said Head-collectors upon or before the Ninth Day of *December* aforesaid, or within Twenty Days after. And the said Head-collectors shall make Payment thereof to the Receiver General of the said County, City, or Place, upon or before the Sixteenth Day of *December* aforesaid, or within Twenty Days after. And the said Receiver General is also required to make Payment of all which he shall so receive into Their Majesties Receipt of Exchequer, upon or before the Five and twentieth Day of *December* aforesaid, or within Twenty Days after; to the End that the Fourth and last quarterly Payment of the said Rates and Assessments so charged, as aforesaid, may by that Time be fully answered and paid in to Their Majesties. And all Commissioners, Collectors, and Receivers, are hereby required and enjoined to

apply

apply themselves with all Diligence to the most speedy and effectual Execution of their several and respective Duties, and to use their utmost Endeavours that all Estates herein charged may equally pay the Rates and Assessments according to the Direction of this Act, that so their Majesties Service herein may not be delayed or hindered through any of their wilful Neglect or Default.

All Persons concerned in the Execution of this Act, to use Diligence, &c.

XI. And it is further enacted and declared by the Authority aforesaid, That the Monies received by the Sub-collectors, within their respective Divisions or Hundreds, shall from Time to Time be duly paid to the Head-collectors, whose Receipt shall be a sufficient Discharge unto every such Sub-collector, which Sub-collector for gathering the said particular Sums shall retain in his Hands for every Twenty Shillings by him so paid Three-pence, as a Reward for his Pains and Service. And the Head-collectors shall accordingly pay over the said Monies unto the Receiver General of each County, City, or Place respectively in Manner aforesaid; (which Head-collector or Collectors shall be nominated and appointed by the Receiver General of the respective Counties,) which said Receiver General shall be answerable for all such Sums of Money as shall be by him or them collected or received. And that no Sub-collector shall be enforced to travel above the Space of Ten Miles for the Payment of the said Monies that shall be by him collected or received; and the said Receiver General's Acquittance shall be a sufficient Discharge unto every such Head-collector. And the Receiver General shall pay the whole Sum by him received into the Receipt of Their Majesties Exchequer in such Manner, at or before such Days and Times as are herein before limited; and shall have an Allowance of Two-pence in the Pound for all Monies, which shall be by him paid into the Receipt of the Exchequer upon or before the Times prefixed by this Act.

Head-collector's Receipt a Discharge to the Sub-collector.

Sub-collector to have Three-pence in the Pound for what he receives.

Head-collector to be appointed by Receiver.

No Sub collector to be forced to travel above 10 Miles.

XII. And for the careful writing and transcribing the said Warrants, Certificates, Estreats and Duplicates in due Time, it is further enacted, That the Commissioners Clerks, who shall respectively perform the same, shall, by Warrant under Two or more of the Commissioners Hands, have and receive from the respective Receivers General, One Penny in the Pound of all such Monies as he or they shall have received by virtue of such Warrants and Estreats, who are hereby appointed and allowed to pay the same accordingly. And if any Person shall neglect or refuse to pay the several Rates and Assessments wherewith he is charged by this Act, for or in respect of his personal Estate, Offices, or Employments, and which he ought to pay; or if the Pound-rate, or any Payment thereof so, as aforesaid, charged upon any Manors, Messuages, Lands, Tenements, Hereditaments, and Premises, shall be neglected or refused to be paid, then upon Demand made by the Officer or Collector of the Place, according to the Precept or Estreat to him delivered by the said Commissioners, it shall and may be lawful to and for such Officer or Collector, and he and they is and are hereby required for Nonpayment thereof to distrain the Person or Persons so refusing or neglecting to pay, by his or their Goods or Chattels, or to distrain upon the Messuages, Lands, Tenements, and Premises so charged, and the Goods and Chattels then and there found, and the Distress so taken, to keep by the Space of Four Days at the Costs and Charges of the Owner thereof. And if the said Owner do not pay the Sum of Money due by this Act, within the said Four Days, then the said Distress to be appraised by Two or Three of the Inhabitants where the said Distress is taken, and to be sold by the said Officer or Collector for the Payment of the said Money, and the Overplus coming by the said Sale, if any be, over and above the Charges, and of taking and keeping the Distress, to be immediately restored to the Owner thereof. And moreover it shall be lawful to break open in the Day-time any House, and upon Warrant under the Hands and Seals of any Two or more of the said Commissioners, any Chest, Trunk, or Box, or other Things where such Goods are, calling to their Assistance the Constables, Tythingmen, or Headboroughs, within the Counties, Towns, or Places where any Refusal, Neglect, or Resistance shall be made; which said Officers are hereby required to be aiding and assisting in the Premises.

Commissioners Clerks to have One Penny per Pound for writing the Warrants.

In case of Non-payment Collectors to distrain,

and to keep the Distress Four Days at the Owner's Charge, then to be appraised and sold, and the Overplus restored.

Lawful to break open Houses in the Day-time, and by Warrant from Two Commissioners any Chest, &c. calling to Assistance the Constables, &c.

Parents and Guardians to pay the Rates imposed on Infants;

XIII. And be it further enacted by the Authority aforesaid, That where any Person or Persons, chargeable with any Rates or Assessments by this Act imposed, shall be under the Age of One and twenty Years, in every such Case, the Parents, Guardians, or Tutors of such Infants respectively, upon Default of Payment by such Infants, shall be and are hereby made liable to and chargeable with the Payments which such Infants ought to have made; and if such Parents, Guardians, or Tutors shall neglect or refuse to pay, as aforesaid, it shall and may be lawful to proceed against them in like Manner as against any other Person or Persons making Default of Payment as herein-before appointed. And all Parents, Guardians, or Tutors, making Payment as aforesaid, shall be allowed all and every the Sums so paid for such Infants upon his and their Accounts. And the several and respective Tenants of all and every the Manors, Messuages, Lands, Tenements, Hereditaments, and Premises, which by virtue of this Act shall be chargeable with any Pound-rates, as aforesaid, are hereby required and authorized to pay such Sum or Sums of Money as shall be rated upon such Manors, Messuages, Lands, Tenements, Hereditaments, and Premises, and to deduct out of their Rents so much of the said Rates, as, in respect of the said Rents payable for such Manors, Messuages, Lands, Tenements, Hereditaments, or Premises, the Landlord should and ought to bear. And all Landlords, both mediate and immediate, (according to their

and upon Neglect or Refusal to be proceeded against as other Defaulters.

Sums paid to be allowed upon their Accounts.

Tenants to pay the Rates, and to deduct them out of their Rent.

respective Interests) are hereby required to allow such Deductions and Payments, upon Receipt of the Residue of the Rents: And every Tenant paying the said Assessments of the Pound-rates, shall be and is hereby acquitted and discharged for so much Money as the said Assessment shall amount unto, as if the same had been actually paid unto such Person or Persons unto whom his Rent should have been due and payable.

Persons to be rated for Offices at the Places where executed, and for personal Estates where they shall be resident.

Persons not Housholders at the Place where they shall be resident at the Execution of the Act.

Person out of the Realm to be rated for personal Estate at the Place he was last resident within the Realm.

Any Person having Goods, &c. in any County (other than the County wherein he lives) to be rated in the County where the Goods are.

Persons to be rated for Lands, &c. in the Place where such Lands lie.

Any Person in respect of several Places of Residence being doubly charged for his personal Estate, upon Certificate and Oath thereof, to be discharged for so much.

Any Person who by changing his Place of Residence or other Fraud, shall escape being taxed, upon Proof thereof, to be doubly charged.

Every Housholder to give an Account of his Lodgers to the Assessors.

Commissioners within their Division to rate each other for their personal Estates and Offices.

Commissioners to assess the Assessors.

Every Person having a Share in the New River, Thames, Hyde Park, or Mary-bone Waters, or Profits arising thereby,

or any Interest in the King's Printing House, to pay 4s. in the Pound.

XIV. And be it further enacted, That every Person rated or assessed for his Office or Employment, shall be rated and pay for his said Office and Employment in the County, City, or Place where such Office or Employment is executed. And every Person who is or shall be rated for or in respect of any personal Estate, to him any way belonging, shall be rated at such Place where he or she shall be resident at the Time of the Execution of this Act. And all Persons not being Housholders, nor having a certain Place of Residence, shall be taxed at the Place where they shall be resident at the Time of the Execution of this Act. And if any Person who ought to be taxed by virtue of this Act, for or in respect of his personal Estate, shall at the Time of his Assessment be out of the Realm, such Person shall be rated therefore in such County, City, or Place where he was last abiding within the Realm.

XV. Provided, That where any Person shall have any Goods, Wares, or Merchandizes in any County or Counties other than the County where he shall be resident, or had his last Residence, it shall be lawful to rate or assess such Person for such Goods, Wares, and Merchandizes in the County or Counties where the same shall be; and every Person who shall be rated or assessed for or in respect of any Manors, Messuages, Lands, Tenements, or other the Premises, according to the Pound-rate of Four Shillings as aforesaid, shall be rated and assessed in the Place where such Messuages, Manors, Lands, Tenements, Hereditaments, and Premises, respectively do lie, and not elsewhere.

XVI. Provided always, That if any Person or Persons, by reason of his or their having several Mansion-houses, or Places of Residence, or otherwise, shall be doubly charged by occasion of this Act, for or in respect of his or their personal Estate, then upon Certificate made by Two or more of the Commissioners for the County, City, or Place of his or their last personal Residence, under their Hands and Seals, of the Sum or Sums charged upon him or them, and in what Capacity or Respect he or they were so charged (which Certificate the said Commissioners are required to give without Delay, Fee, or Reward), and upon Oath made of such Certificate before any One Justice of the Peace of the County or Place where the said Certificate shall be made, (which Oath the said Justice of Peace is hereby authorized and required to administer), then the Person and Persons so doubly charged shall, for so much as shall be so certified, be discharged in every other County, City, or Place. And if any Person that ought to be taxed by virtue of this Act, for or in respect of his personal Estate, shall, by changing his Place of Residence, or by any other Fraud or Covin, escape from the Taxation, and not be taxed, and the same be proved before the Commissioners, or any Two of them, or before any Two Justices of the Peace of the County where such Person dwelleth or resideth at any Time within One Year next ensuing after such Tax made, every Person that shall so escape from the Taxation and Payment, shall be charged (upon Proof thereof) at the Double Value of so much as he should or ought to have been taxed at by this Act, the said Double Value, upon Certificate thereof made into the Exchequer by the Commissioners or Justices (before whom such Proof shall be made), to be levied of the Goods, Lands, and Tenements of such Persons.

XVII. And, for the better Discovery of personal Estates, be it further enacted by the Authority aforesaid, That every Housholder shall, upon the Demand of the Assessors of the respective Parishes or Places, give an Account of the Names and Qualities of such Persons as shall sojourn or lodge in their respective Houses.

XVIII. And be it further enacted by the Authority aforesaid, That the Commissioners that shall be within any County, City, or Place within the respective Limits, or the major Part of them, shall rate, tax, and assess every other Commissioner joined with them, for and in respect of the ready Money, Debts, Goods, Chattels, and personal Estate of such Commissioners, and also for and in respect of the Offices and Employments of Profit which at the Time of such Taxation shall be held and enjoyed by such Commissioners, so as the Residence and usual Dwelling-place of such Commissioner so to be taxed, be within the Division of such Commissioner by whom he is taxed, and so as the Office or Employment held and enjoyed by such Commissioner so to be taxed, be likewise to be exercised within the Division or Limits of such Commissioner by whom he is to be taxed. And the Commissioners within their Division, shall also assess every Assessor within their Division, for all and singular the Premises for which by this Act he ought to be rated and assessed; and as well all Sums assessed upon every the said Commissioners and Assessors as the Assessments made and set by the Assessors aforesaid, shall be written, estreated, levied, and gathered, as the same should and ought to have been, if such Commissioners had not been named Commissioners.

XIX. And be it further enacted by the Authority aforesaid, That all and every Person and Persons having any Share or Shares, or Interests in any fresh Stream of Running-waters brought to the North Parts of London, commonly called *The New River*, or in any Thames Water-works, or in the *Hyde Park* or *Mary-bone* waters, or any Rents or Profits arising thereby; and all and every Person and Persons having any Share or Interest in the Stock or Stocks for printing of Books in or belonging to the House commonly called, *The King's Printing*

Printing House, shall pay for the same the Sum of Four Shillings for every Twenty Shillings of the full yearly Value thereof. And all and every Person and Persons having any Share or Shares, or Interest in the River-water brought to the North Part of *London*, or in any *Thames Water-works*, or the *Hyde Park* or *Mary-bone Waters*, or in any Rents or Profits arising thereby charged by this Act, and also the said Stock and Shares for Printing as aforesaid, shall be assessed for the same by the Commissioners nominated and appointed for the City of *London*, or any Three of them, after the Rates herein contained: And the same shall be paid to such Person or Persons as the said Commissioners shall appoint by the Treasurers or Receivers of the said River-waters, and Water-works, and Stocks for Printing, and to be deducted at and out of their next Dividend.

XX. Provided also, That this Act shall not extend to the Inhabitants of *Scotland*, *Ireland*, *Jersey*, or *Guernsey*, for and concerning any such personal Estate, which they or any to their Use have within the said Kingdoms and Islands. And if any Person or Persons certified, assessed, or rated for or in respect of any real or personal Estate, or for or in respect of any Matter or Thing for which by this Act he or they is or may be rated or charged, do find him or themselves aggrieved with such assessing or rating, and do, within Ten Days after Demand thereof made, complain to the Commissioners, the said Commissioners, or any Five or more of them, so as the major Part of the Commissioners who signed or allowed his or their Rates be present, shall and may within Ten Days next after such Complaint particularly examine any Person or Persons upon his or their Oath, touching the Value of his or their real or personal Estate, and other the Matters aforesaid; and, upon due Examination or Knowledge thereof, abate, defalk, increase, or enlarge the said Assessment; and the same so abated, increased, or enlarged, shall be levied, and shall be certified or estreated into the Exchequer, in Manner aforesaid. And to that End the said Commissioners are hereby required to meet together for the determining of such Complaints and Appeals accordingly, and for this End to express in their Warrants to the Collectors the Times and Places for determining Appeals, and Appeals once heard and determined to be final without any further Appeal upon any Pretence whatsoever.

XXI. And it is further enacted by the Authority aforesaid, That if any Assessor, Collector, Receiver, or other Person appointed by the Commissioners, shall wilfully neglect or refuse to perform his Duty in the due and speedy Execution of this Act; or if any Assessor shall wittingly or knowingly under-rate or assess at an under Value, any Person or Thing chargeable by this Act, the said respective Commissioners, or any Three or more of them, may and shall, by virtue of this Act, impose on such Person and Persons so refusing, neglecting, or not performing their Duties, any Fine, not exceeding the Sum of Twenty Pounds, nor under the Sum of Ten Pounds, for every Offence; which said Fine shall not be taken off, or discharged, but by the Consent of the Majority of the Commissioners who imposed the same; the said Fines to be levied and certified, as aforesaid, into Their Majesties Court of Exchequer, and charged upon the respective Receivers General amongst the rest of the Rates aforesaid. And the said Commissioners, or any Two or more of them, may and shall, from Time to Time, call for and require an Account from the respective Receivers General, of all the Monies received by him of the said Head-collectors, and of the Payment thereof into Their Majesties Receipt of Exchequer, according to the Direction of this Act. And in case of any Failure in the Premises, the said Commissioners, or any Two or more of them, are hereby required to cause the same to be forthwith levied and paid according to the true Intent and Meaning of this Act.

XXII. And it is hereby enacted and declared, That in case any Controversy arise concerning the said Assessments, or the dividing; apportioning, or Payment thereof, which concerns any the Commissioners by this Act appointed, that the Commissioners so concerned in the said Controversy shall have no Voice, but shall withdraw at the Time of the Debate of any such Controversy, until it be determined by the rest of the Commissioners: And in Default thereof, that the Commissioners then present shall have Power, and are hereby required to impose such Fine or Fines, as to them shall be thought fit, upon such Commissioners so refusing to withdraw, not exceeding the Sum of Twenty Pounds; and to cause the same to be levied and paid, as other Fines to be imposed by virtue of this Act are to be levied and paid. And all Questions and Differences that shall arise touching any of the said Rates, Taxes, Assessments, or Levies, shall be heard and finally determined by the Commissioners, in such Manner as by this Act is directed, upon Complaint thereof to them made by any Person or Persons thereby grieved, without further Trouble, or Suit in the Law. And the said Receivers General shall give Acquittances (*gratis*) to the said Head-collectors, for all Monies of them received: And the said Head-collectors shall also give Acquittances (*gratis*) to the Sub-collectors for all such Monies as shall be paid them in pursuance of this Act: And the said Sub-collectors shall make and deliver to the said Head-collectors a perfect Schedule, fairly written in Parchment, under their Hands and Seals, signed and allowed by any Two or more of the respective Commissioners, containing the Names, Surnames, and Places of Abode of every Person within their respective Collections; that shall make Default of Payment of any of the Sums that shall be rated or assessed on such Person by virtue of this Act, where no sufficient Distress is to be found, and not otherwise,

Every Person having Share or Interest in the said New River Water, Thames, Hyde Park, or Mary-bone Waters, and in the Stock for Printing, shall be assessed by the Commissioners appointed for the City of London, and the Sum to be paid by the respective Treasurers or Receivers.

Act not to extend to Inhabitants of Scotland, Ireland, Jersey, or Guernsey, for personal Estates in those Places. Any Person assessed finding himself aggrieved, may appeal.

The major Part of the Commissioners who signed the Rate shall, within Ten Days after such Appeal, examine the Person upon Oath, and abate or increase their Assessment.

Commissioners required to meet together for determining Appeals.

Any Assessor, Collector, Receiver, wilfully neglecting or refusing to do his Duty,

Commissioners, or any Three, shall impose a fine not exceeding 20*l.* nor under 10*l.*

Any Two of the Commissioners may require an Account from the Receiver General.

If any Controversy arise concerning the assessing the Commissioners, the Commissioners concerned to withdraw during the Debate:

And in Default the Commissioners present may set a fine not exceeding 20*l.*

All Questions and Differences to be determined by the Commissioners.

Receivers General to give the Head-collectors Receipts gratis. Head-collectors to give Receipts gratis to the Sub-collectors. Sub-collectors shall deliver a Schedule to the Head-collectors of those that make Default of Payment, where there is no Distress;

which is to be delivered to the Receivers General.

No Privilege of Exemption from Subsidies, &c. shall extend to Rates granted by this Act.

Inhabitants in Cities, &c. not compellable to be Assessors or Collectors out of the Limits.

Act not to charge Societies of Colleges or Halls in the Universities, &c.

or any Reader, &c. in the Universities, Colleges, or Halls, or the Masters or Ushers of Schools for their Stipends, or the Houses or Lands of Christ's Hospital, &c.

Tenants of Hospitals to be rated for what the Lands are worth above the Rents reserved.

Inhabitants in Cities, &c. dwelling in one Parish or Ward, and having Goods in another, to be assessed where they dwell.

All Places to be assessed in such County, Division or Place where usually assessed.

Where Lands or Houses are unoccupied, &c. the Name of the Owner to be certified into the Exchequer;

Which Certificate is to be a Charge, and Process to issue against the Body, Lands and Goods.

wife, and the Sum and Sums charged on every such Person: The same Schedule to be delivered by the Head-collector, to the Receiver General of the County, City, or Place respectively, to be by him returned into Their Majesties Court of Exchequer, whereupon every Person so making Default of Payment may be charged by Process of the said Court, according to the Course of the Court of Exchequer in such Cases.

XXIII. And be it further enacted by the Authority aforesaid, That no Letters Patents granted by Their Majesties, or any of Their royal Progenitors, to any Person or Persons, Cities, Boroughs, or Towns Corporate within this Realm, of any Manner of Liberties, Privileges, or Exemptions from Subsidies, Tolls, Taxes, Assessments, or Aids, shall be construed or taken to exempt any Person or Persons, City, Place, Borough, or Town Corporate, or any of the Inhabitants of the same, or in the Tower of *London*, from the Burthen and Charge of any Sum or Sums of Money granted by this Act; but that all and every such Person and Persons, City, Place, Borough, and Town Corporate, shall pay their Proportions of all Rates and Assessments by this present Act imposed; any such Letters Patents, Grants or Charters, or any Clause of *Non obstante*, Matter or Thing therein contained, or any Law, Statute, Custom or Prescription, to the contrary notwithstanding.

XXIV. Provided also, That no Person inhabiting in any City, Borough, or Town Corporate, shall be compelled to be an Assessor or Collector of or for any Part of the Rates and Assessments hereby granted in any Place or Places out of the Limits of the said City, Borough, or Town Corporate.

XXV. Provided, That nothing contained in this Act shall extend to charge any College or Hall in either of the Two Universities, or the Colleges of *Windsor*, *Eaton*, *Winton*, or *Westminster*, or the Corporation of the Governors of the Charity for Relief of poor Widows and Children of Clergymen, or the College of *Bromley*, or any Hospital, for or in respect of the Scites of the said Colleges, Halls, or Hospitals, or any Master, Fellow, or Scholar of any such College or Hall, or any Reader, Officer or Minister of the said Universities, Colleges or Halls, or any Master or Usher of any School, for or in respect of any Stipend, Wages, or Profits whatsoever arising or growing due to them in respect of the said several Places and Employments in the said Universities, Colleges, or Schools, or to charge any of the Houses or Lands belonging to *Christ's Hospital*, *St. Bartholomew's*, *Bridewell*, *St. Thomas*, and *Bethlehem Hospital*, in the City of *London*, and Borough of *Southwark*, or any of them, or the said Corporation of the Governors of the Charity for Relief of poor Widows and Children of Clergymen, or the College of *Bromley*, nor to extend to charge any other Hospitals or Almshouses; for or in respect only of any Rents or Revenues payable to the said Hospitals or Almshouses, being to be received and disbursed for the immediate Use and Relief of the Poor in the said Hospitals or Almshouses only.

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

XXVII. Provided also, That where any Person inhabiting within the City of *London*, or any other City, or Town Corporate, hath his dwelling House in one of the Parishes and Wards therein, and hath any Goods, Wares, or Merchandises chargeable by this Act, in one or more of the other Parishes or Wards in the same City, that then such Person shall be charged, taxed and assessed for such his Goods and Merchandises in the Parish or Ward where he dwelleth, and not elsewhere in the said City.

XXVIII. Provided always, and be it further enacted by the Authority aforesaid, That for the avoiding all Obstructions and Delays in assessing and collecting the Sums which by this Act are to be rated and assessed, all Places, Constablewicks, Divisions and Allotments, which have used to be rated and assessed, shall pay and be assessed in such County, Hundred, Rape, Wapentake, Constablewick, Division, Place, and Allotment, as the same hath heretofore usually been assessed in, and not elsewhere.

XXIX. Provided always, and be it further enacted, That in case any Lands or Houses in any Parish or Constablewick shall lie unoccupied, and no Distress can be found on the same, nor the Person of the true Owner or Proprietor can be found within the County wherein such House or Land lieth, by reason whereof the Rate and Assessment upon such unoccupied House and Lands cannot be levied, that then, upon Complaint made thereof to the Commissioners for the County, where such Case shall happen to be, the said Commissioners, or any Two or more of them, shall certify into Their Majesties Courts of Exchequer, the Name of the Person whose Lands or House so lieth unoccupied, together with the Sum thereupon assessed, and the Parish or Place where such Land or House lieth; which Certificate is hereby declared to be a sufficient Charge upon the Person and Land or House therein named, and shall make the Person Debtor to Their Majesties for the Sum so assessed. And the Court of Exchequer shall issue out Process thereupon against the Body, Goods, and all other

other the Lands of such Debtor, until the Sum so assessed be fully and actually levied and paid to Their Majesties.

XXX. And it is hereby further enacted and declared, That at the Expiration of the respective Times in this Act prescribed for the full Payment of the several and respective Rates and Assessments herein-before granted, the several and respective Commissioners, or any Two or more of them, within their Division and Hundred, shall and are hereby required to call before them the Chief Collectors and Sub-collectors within each respective Division and Hundred, to examine and assure themselves of the full and whole Payment of the particular Sum and Sums of Money charged within and upon the said Division and Hundred, and every Parish and Place therein, and of the due Return of the same into the Hands of the Receiver General of the said County, City, Town, and Place respectively; and by such Receiver General, to the Receipt of Their Majesties Exchequer, to the End there may be no Failure in the Payment of any Part of the Rates and Assessments which by this Act ought to be levied and paid. And in case of any Failure in the Premises, the Commissioners, or any Two of them, are to cause the same forthwith to be levied and paid according to the true Intent and Meaning of this Act.

Commissioners to examine touching the full Payment of the Sums.

XXXI. And be it further enacted by the Authority aforesaid, That if any Action, Suit, Complaint, or Information, shall be commenced or prosecuted against any Person or Persons for whatsoever he or they shall do in pursuance or in Execution of this Act, such Person or Persons so sued in any Court whatsoever, shall and may plead the general Issue, Not guilty; and upon any Issue joined, may give this Act, and the special Matter in Evidence. And if the Plaintiff or Prosecutor shall become nonsuit, or forbear further Prosecution, or suffer Discontinuance, or if a Verdict shall pass against him, the Defendants shall recover their Treble Costs, for which they shall have the like Remedy as in case where Costs by Law are given to the Defendants.

Defendant may plead the General Issue,

and recover Treble Costs.

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

Assessments on Houses of foreign Ministers to be paid by the Landlord.

XXXIII. And be it further enacted by the Authority aforesaid, That in all privileged and other Places, being extraparochial or not, within any the Constablewicks or Precincts of the respective Assessors, to be appointed by virtue of this Act, (although in any Monthly or other Tax they have not been assessed or rated heretofore) the said Commissioners, or any Two or more of them, shall and 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 Assessments, in like Manner as by this Act is appointed, in any Parish, Tything, or Place; and also to appoint One or more Collectors, who are hereby required to collect and pay the same according to the Rates appointed by this Act for the collecting and paying all Sums of Money payable by this Act.

Assessors and Collectors to be appointed for extraparochial Places.

XXXIV. Provided always, That nothing in this Act contained shall be construed to alter, change, determine, or make void any Contracts, Covenants, or Agreements whatsoever between Landlord and Tenant, or others, touching the Payment of Taxes or Assessments; any Thing herein-before contained to the contrary notwithstanding.

Not to make void Contracts touching Payment of Taxes.

XXXV. Provided always, and be it further enacted by the Authority aforesaid, That no Commissioner or Commissioners who shall be employed in the Execution of this Act, shall be liable, for or by reason of such Execution, to any of the Penalties mentioned in the Act made in the Five and twentieth Year of the Reign of King Charles the Second, for the preventing of Dangers which may happen from Popish Recusants.

Commissioners not liable to the Penalties in Act 35 Car. 2. touching Popish Recusants.

XXXVI. Provided always, and be it enacted, That no Person shall be capable of acting as a Commissioner in the Execution of this Act, before he shall have taken the Oaths appointed by an Act of Parliament, made in the First Year of Their Majesties Reign, intituled, *An Act for abrogating of the Oaths of Supremacy and Allegiance, and appointing other Oaths*; which Oaths it shall be lawful for any Two or more Commissioners to administer, and are hereby required to administer to any other Commissioner.

Commissioners not to act before taking the Oaths.

XXXVII. And be it further enacted by the Authority aforesaid, That every Papist, or reputed Papist, being of the Age of Sixteen Years or upwards, who shall not have taken the Oaths mentioned and required to be taken by the said last mentioned Act, shall yield and pay unto Their Majesties double the Sums and Rates which by Force or Virtue of any Clause in this Act before mentioned or contained, he or she should or ought to pay or be charged with; (that is to say): For every hundred Pounds of ready Money and Debts, and for every Hundred Pounds Worth of Goods, Wares, Merchandizes, Chattels, or personal Estate, the Sum of Eight and forty Shillings; and so after that Rate for every greater or lesser Quantity; and for every Twenty Shillings of the full yearly Value of any Manors, Messuages, or other Hereditaments or Premises charged by this Act, which he or she shall have or hold, the Sum of Eight Shillings, to be assessed, levied, and collected, answered, recovered, and paid in such Manner, by such Ways and Means, and according to such Rules and Directions, and under such Penalties and Forfeitures, as are before in this Act expressed or appointed

Every Papist of the Age of 16 or upwards, not having taken the Oaths in 1 W. & M. shall pay double;

unless within Ten Days after the Meeting of the Commissioners he shall take the Oaths.

Persons of 16 Years of Age, who shall refuse to take the Oaths, on being summoned before the Commissioners, shall pay double Rates.

Gentlemen liable to pay double under the Poll Act 3 W. & M. who shall neglect to appear and take the Oaths,

shall pay double under this Act.

Commissioners may summon suspected Persons to appear and take the Oaths.

Quakers, instead of the Oaths, to make and subscribe the Declaration of Fidelity 1 W. & M.

or shall pay double.

Lands under 20 s. per Ann. not chargeable.

Chancery Officers within the Liberty of the Rolls shall be there assessed.

Penalty on Collectors, &c. for not making regular Payments.

appointed for and concerning the above mentioned Rates and Sums, which are hereby intended to be doubled as aforesaid.

XXXVIII. Provided nevertheless, That if any such Papist or reputed Papist, within Ten Days after the First Meeting of the said Commissioners in the respective Counties or Places, where he or she ought to be taxed or assessed, according to the Intent of this present Act, shall take the said Oaths, before Two or more of the said Commissioners, (which Oaths the said Commissioners are hereby impowered to administer), That in such Case, he or she shall not be liable to be doubly assessed, as aforesaid.

XXXIX. And be it further enacted by the Authority aforesaid, That every Person being of the Age of Sixteen Years, or upwards, and being within this Realm at the Time of the Execution of this Act, who shall not before that Time have taken the said Oaths mentioned and required to be taken by the said Act, intituled, *An Act for the abrogating of the Oaths of Supremacy and Allegiance, and appointing other Oaths*; and upon Summons by Warrant under the Hand and Seal of One or more of the Commissioners appointed by this Act, shall refuse to take the said Oaths at the Time appointed in the said Warrant, or shall neglect to appear at such Times before the Commissioners in order to take the said Oaths (which Oaths the said Commissioners, or any Two or more of them, are hereby impowered and required to administer), shall yield and pay unto Their Majesties Double the Sums and Rates, which by force or virtue of any Clause in this Act before mentioned or contained he or she should or ought to pay, or be charged with, in Manner as is before in this Act appointed touching Papists or reputed Papists.

XL. And be it further enacted by the Authority aforesaid, That every Gentleman, or so reputed, or owning, or writing himself such, or being above that Quality, and under the Degree of a Peer of this Realm, who by virtue of an Act made in the Third Year of Their Majesties Reign, intituled, *An Act for raising Money by a Poll payable quarterly for One Year, for carrying on a vigorous War against France*, did pay or ought to have paid Double the Sums charged by the said Act, or were, or ought to have been returned into the Exchequer for Non-payment thereof, who shall not voluntarily appear before the said Commissioners, or any Three or more of them, within Ten Days after the First Meeting of the said Commissioners in the respective Place or Places where he ought to be taxed or assessed, and take the said Oaths appointed by the said Act made in the First Year of Their Majesties Reign (which Oath the said Commissioners or any Three or more of them are hereby impowered and required to administer, and to make an Entry or *Memorandum* thereof in some Book to be kept for that Purpose); such Person shall be charged with, and pay double the Sums which by force or virtue of this Act he should or ought to have paid; the said double Rates to be assessed, levied, collected, answered, recovered and paid, in such Manner, by such Ways and Means, and according to such Rules and Directions, and under such Penalties and Forfeitures, as are before in this Act expressed or appointed for and concerning the above-mentioned Rates and Sums, which are hereby intended to be doubled, as aforesaid.

XLI. And be it further enacted, That any One or more of the Commissioners appointed by this Act, upon Information given, or upon any Cause of Suspicion in that Behalf, shall and are hereby required and enjoined to cause every Person suspected, or against whom such Information shall be given, to be summoned to appear and take the said Oaths as aforesaid.

XLII. Provided nevertheless, That whereas certain Persons, Dissenters from the Church of England, commonly called *Quakers*, and now known to be such, do scruple the taking of an Oath, it shall be sufficient for every such Person to make and subscribe the Declaration of Fidelity contained in an Act made in the Parliament held in the First Year of Their Majesties Reign, intituled, *An Act for exempting Their Majesties Protestant Subjects, dissenting from the Church of England, from the Penalties of certain Laws*: Which Declaration any Two or more of the Commissioners appointed for the Execution of this Act are hereby impowered and required to take; and every such Person so doing, shall not be liable to or chargeable with any of the double Rates aforesaid.

XLIII. Provided, That no poor Person shall be charged with, or liable to the Pound Rate imposed by this Act, upon Lands, Tenements, or Hereditaments, whose Lands, Tenements, or Hereditaments are not of the yearly Value of Twenty Shillings in the Whole.

XLIV. Provided always, That the Right Honourable the Master of the Rolls, the Masters of Chancery, Six Clerks, Clerks of the Petty Bag, Examiners, Registers, Clerks of the Enrolment, Clerks of the Affidavit and Subpena-offices, and all others the Officers of the Court of Chancery that execute their Offices within the Liberty of the Rolls, shall be there assessed for their respective Offices, and not elsewhere.

XLV. And be it further enacted, That if any Collector of any Parish or Place shall keep in his Hands any Part of the Money by him collected for any longer Time than is by this Act directed (other than the Allowance made unto him by this Act) or shall pay any Part thereof to any Person or Persons other than to the Head Collector or Receiver-general of such County or Place, or his respective Deputy, that every such Collector shall forfeit for

for every such Offence, the Sum of Ten Pounds; and in case every Head Collector shall keep in his Hands any Part of the Money paid to him by any Collector by virtue of this Act for any longer Time than is by this Act directed, or shall pay any Part thereof to any Person or Persons other than the Receiver-general of such County or Place, or his Deputy, every such Head Collector shall forfeit for every such Offence the Sum of Forty Pounds. And in case any Receiver-general, or his Deputy, shall pay any Part of the Monies paid to him or them by any Collector or Head Collector, by virtue of this Act, to any Person or Persons whatsoever, other than the Receipt of their Majesties Exchequer, and at or within the respective Times limited by this Act; or in case such Receiver-general, or his Deputy, shall pay any Part of the said Monies by any Warrant of the Commissioners of the Treasury, or Lord Treasurer, Under Treasurer, or Commissioners of the Treasury for the Time being, or upon Talley, of *pro*, or Talley of *Anticipation*, or other Way or Device whatsoever, whereby to divert or hinder the actual Payment thereof into the Receipt of Exchequer as aforesaid; that then such Receiver-general shall, for every such Offence, of himself or his Deputy, forfeit the Sum of One thousand Pounds to him or them that shall sue for the same in any Court of Record, by Bill, Plaint, or other Information, wherein no Effoin, Protection, or Wager of Law, is to be allowed.

XLVI. And it is hereby further enacted, That the Commissioners of the Treasury, or the Lord Treasurer, Under Treasurer, or Commissioners of the Treasury for the Time being, or any of them, do not direct any Warrant to any of the said Collectors, Head Collectors, or Receiver-general, or their Deputies, for the Payment of any Part of the Monies hereby given to any Person or Persons other than into the Receipt of the Exchequer as aforesaid; nor shall they, or any of them, direct any Warrant to the Officers of the Exchequer for the striking of any Talley of *pro*, or Talley of *Anticipation*, nor do any other Matter or Thing whereby to divert the actual Payment of the said Monies into the Receipt of the Exchequer; nor shall the Officers of the Exchequer strike, or direct, or record the striking of any Talley of *pro*, or Talley of *Anticipation*, upon any of the said Monies upon any Account or Warrant whatsoever; nor shall any Teller throw down any Bill whereby to charge himself with any of the said Monies, until he shall have actually received the same.

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

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

No Noli prosequi, &c. in any Suit against Offenders.

XLVIII. Provided always, and be it further enacted by the Authority aforesaid, That all and every the Manors, Messuages, Lands, Tenements, and Hereditaments, charged by this Act, shall be rated and assessed at least at Double the Sum at which the same was or were assessed by virtue of an Act of Parliament made in the First Year of Their Majesties Reign, intituled, *An Act for a Grant to Their Majesties of an Aid of Two Shillings in the Pound for One Year*.

XLIX. Provided always, That if any Person or Persons so charged or assessed at least at Double the Sum as aforesaid, shall, upon Complaint made to the Commissioners in such Manner, and within such Time as is herein-before directed in Cases of Appeals, make it appear to the said Commissioners, or any Five of them, by Proof upon Oath, that such Assessment doth exceed Four Shillings for every Twenty Shillings of the full yearly Value, in such Case, upon such Proof, and due Examination thereof, the said Commissioners are hereby impowered to abate and lessen the said Assessment so much as the same shall exceed Four Shillings for every Twenty Shillings of the true yearly Value, and no more.

Commissioners to abate where Lands are overcharged.

L. Provided always, and be it enacted, That if any Person hereby named a Commissioner shall presume to act as a Commissioner in the Execution of this Act, before he shall have taken the Oaths which by this Act he is required to take, and in the Manner hereby prescribed, he shall forfeit to Their Majesties the Sum of Five hundred Pounds.

LI. Provided also, and be it enacted, That no Person shall be capable of acting as a Commissioner in the Execution of this Act for any County or Riding, or the Cities of *London* or *Westminster*, unless he was assessed, and did pay to Their Majesties the Sum of Twenty Shillings quarterly towards the Rates and Assessments granted by an Act made in the last Session of this present Parliament, intituled, *An Act for raising Money by a Poll payable quarterly for One Year, for the carrying on a vigorous War against France*. And also that no Person shall be capable of acting as a Commissioner in the Execution of this Act for any other City, or in any Borough, Town, or Cinque Port, or the Counties thereof respectively, unless he was assessed and did pay to Their Majesties the Sum of Twenty Shillings quarterly, as aforesaid, or was assessed, and did pay to Their Majesties the Sum of Ten Shillings quarterly (as a Tradesman worth Three hundred Pounds) towards the said quarterly Poll.

Qualification of Commissioners.

LII. Provided nevertheless, That in case there shall not be a sufficient Number of Commissioners for any City, Borough, Town, or Cinque Port (for which by this Act Commissioners are particularly appointed) capable of acting according to the Qualifications aforesaid for putting this Act in Execution, that in every such Case, any of the Commissioners appointed for the County at large, within which such City, Borough, Town, or Cinque Port doth stand, or which is next adjoining thereto, may act as Commissioners in the Execution of this Act within such City, Borough, Town, or Cinque Port.

Commissioners for a County at large may act for Boroughs, &c.

LIII. Provided also, and be it further enacted, That in case there shall not be a sufficient Number of the Persons nominated to be Commissioners for any County, who shall be capable of acting as Commissioners according to the Qualifications in this Act before mentioned, that in every such Case, it shall be lawful for Their Majesties to issue or cause to be issued, One or more Commission or Commissions under the Great Seal of *England*, and thereby to nominate, constitute, and appoint such and so many Persons being

being resident, and having real Estates of the Value of One hundred Pounds a Year in the said respective Counties, for which they shall be respectively nominated to be Commissioners for putting this present Act in Execution in the said Counties respectively; which said Commissioners so to be nominated and appointed for the said Counties respectively shall have such and the same Powers for putting this Act in Execution in the said respective Counties, and under the same Rules and Directions as any other Commissioners nominated and appointed by this Act; any Thing herein contained to the contrary notwithstanding.

LIV. And, for the more effectual charging all personal Estates, be it enacted by the Authority aforesaid, That if, after the Assessments on personal Estates directed by this Act shall be made, any Person shall come to inhabit or reside in any Division or Place where such Person was rated or taxed for personal Estate, the Commissioners acting within such Division or Place, are hereby required and impowered to summon such Person before them; and unless he or she shall produce a Certificate made according to the Directions of this Act, whereby it shall appear that he or she was assessed, and had actually paid all the precedent quarterly Payments in some other Place for his or her personal Estate, the said Commissioners shall, and are hereby required to cause such Person to be assessed for his or her personal Estate, and cause the same, or such quarterly Payments thereof, as shall be then unassessed and unpaid, to be assessed, levied, and paid, according to the true Intent and Meaning of this Act.

LV. Provided always, That the Prison of the *King's Bench*, the Prison-house, Lands, Gardens, and the Common-side, and all the Rents, Profits and Perquisites of the Office of Marshal of the said *King's Bench* Prison, lying and being in the Parish of *St. George the Martyr* in the Borough of *Southwark*, and County of *Surrey*; and also the Prison-house, Lands, and Gardens of the Prison of the Marshal of the *Marshalsea* Prison, and all Offices, Perquisites and Profits of the *Marshalsea* Court and Prison, lying and being also in the said Parish of *St. George* in the Borough of *Southwark*, and County of *Surrey*, shall be charged and assessed to this Assessment in the said Parish of *St. George* and Borough of *Southwark*, and not elsewhere; any Thing to the contrary in any wise notwithstanding.

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

LVII. Provided always, and it is hereby enacted, That it shall and may be lawful to and for any Person or Persons to advance and lend unto Their Majesties upon the Security of this Act, any Sum or Sums of Money, and to have and receive for the Forbearance thereof, any Sum not exceeding Seven Pounds by the Hundred for One whole Year, and no more, directly or indirectly; and moreover, that no Money so lent upon the Security of this Act shall be rated or assessed by virtue of this Act.

LVIII. And to the End that all Monies which shall be lent to Their Majesties upon the Credit of this Act, may be well and sufficiently secured out of the Monies arising and payable by this Act, be it further enacted by the Authority aforesaid, That there shall be provided and kept in Their Majesties Exchequer (that is to say) in the Office of the Auditor of the Receipts, One Book and Register, in which all Monies that shall be paid into the Exchequer by virtue of this Act, shall be entered and registered apart and distinct from all other Monies paid or payable to Their Majesties upon any other Branch of Their Majesties Revenue, or upon any other Account whatsoever: And that all and every Person and Persons who shall lend any Money to Their Majesties upon the Credit of this Act, and pay the same into the Receipt of the Exchequer, shall immediately have a Talley of Loan struck for the same, and an Order for his Repayment, bearing the same Date with his Talley: In which Order shall be also contained a Warrant for Payment of Interest for Forbearance thereof not exceeding Seven Pounds *per Centum per Annum*, for his Consideration, to be paid every Three Months, until Repayment of his Principal: And that all Orders for Repayment of Money shall be registered in Course according to the Date of the Talley respectively, without Preference of one before another: And that all and every Person and Persons shall be paid in Course, according as their Orders shall stand entered in the said Register Book, so as the Person, Native or Foreigner, his Executors, Administrators, and Assigns, who shall have his Order or Orders first entered in the said Book of the Register, shall be taken and accounted the First Person to be paid upon the Monies to come in by virtue of this Act: And he or they who shall have his or their Order or Orders next entered, shall be taken and accounted to be the Second Person to be paid, and so successively, and in Course. And that the Monies to come in by this Act shall be in the same Order liable to the Satisfaction of the said respective Parties, their Executors, Administrators, or Assigns successively, without Preference of one before another, and not otherwise, and not to be divertible to any other Use, Intent, or Purpose whatsoever: And that no Fee, Reward, or Gratuity, directly or indirectly, be demanded or taken of any of Their Majesties Subjects for providing or making of any such Books, Registers, Entries, Views, or Search, in or for Payment of Money lent, or the Interest, as aforesaid, by any of Their Majesties Officer or Officers, their Clerks or Deputies, on pain of Payment of Treble Damages to the Party aggrieved by the Party offending, with Costs of Suit; or if the Officer himself take or demand any such Fee or Reward, then to lose his Place also. And if any undue Preference of one before another shall be made, either in point of Registry or Payment, contrary to the true Meaning of this Act, by any such Officer or Officers, then the Party offending shall be liable by Action of Debt, or on the Case, to pay the Value of the Debt, Damages, and Costs, to the Party aggrieved, and shall be forejudged from his Place

The King's Bench Prison, with the Lands, &c. Rents and Perquisites of the Office of Marshal, &c. shall be charged and assessed in the Parish of St. George in Southwark.

Where Owners of Lands are liable to be doubly charged, the Tenants are discharged.

Clause of Loan, at 7 l. per Cent.

Monies paid into the Exchequer under this Act to be entered separately by the Auditor, &c.

or Office: And if such Preference be unduly made by any his Deputy or Clerk, without Direction or Privity of his Master, then such Deputy or Clerk only shall be liable to such Action, Debt, Damages, and Costs, and shall be for ever after incapable of his Place or Office. And in case the Auditor shall not direct the Order, or the Clerk of the Pells record, or the Teller make Payment, according to each Person's due Place and Order, as afore directed, then he or they shall be judged to forfeit, and their respective Deputies and Clerks herein offending, to be liable to such Action, Debt, Damages, and Costs, in such Manner as afore said; all which said Penalties, Forfeitures, Damages, and Costs, to be incurred by any of the Officers of the Exchequer, or any their Deputies or Clerks, shall and may be recovered by Action of Debt, Bill, Plaint, or Information, in any of Their Majesties Courts of Record at *Westminster*, wherein no Effoin, Protection, Privilege, Wager of Law, Injunction, or Order of Restraint, shall be in any wise granted or allowed.

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

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

LXI. And be it further enacted by the Authority afore said, That every Person or Persons to whom any Money shall be due by virtue of this Act, after Order entered in the Book of Register afore said, for Payment thereof, his Executors, Administrators, or Assigns, by Indorsement of his Order, may assign and transfer his Right, Title, Interest and Benefit of such Order, or any Part thereof, to any other; which being notified in the Office of the Auditor of Receipt afore said, and an Entry or Memorial thereof also made in the Book of Register afore said for Orders, which the Officers shall upon Request, without Fee or Charge, accordingly make, shall intitle such Assignee, his Executors, Administrators, and Assigns, to the Benefit thereof, and Payment thereon, and such Assignee may in like Manner assign again, and so *toties quoties*; and afterwards it shall not be in the Power of such Person or Persons who have or hath made such Assignments, to make void, release, or discharge the same, or any the Monies thereby due, or any Part thereof.

LXII. Provided always, and be it further enacted, That all and every the principal Sums of Money which, in pursuance of an Act made in the last Session of this present Parliament, intituled, *An Act for raising Money by a Poll payable quarterly for One Year, for carrying on a vigorous War against France*, and of Their Majesties Letters of Privy Seal, bearing Date the Three and twentieth Day of *September*, One thousand six hundred ninety-two, made in pursuance of the said Act, have been lent, or shall be lent to Their Majesties at the Receipt of Their Exchequer, not exceeding in the Whole the Sum of Seven hundred thirty-five thousand three hundred ninety-one Pounds, Eighteen Shillings Five-pence Halfpenny, and all and every the Orders of Loan for the same, shall be in the First Place transferred to, and placed upon the Register appointed to be kept by this Act, and shall be registered thereupon, in such Course and Order as they now have by the Books kept in the said Receipt; or where any special Agreements have been made with the Lenders for the Course or Order they were to have, in all such Cases, according to those Agreements; which Transferences shall and may be, and are hereby required to be made by virtue of this Act, without making any Issues, or taking any Receipts from the Parties, in order to transfer the said Loans: And that the principal Monies upon the said Orders so transferred, shall be payable and paid to the Lender or Lenders of the same, his, her, or their Executors, Administrators, or Assigns, out of the Monies arising by virtue of this Act, in the same Course and Order according to which they are hereby appointed to be transferred, and with Preference to the Loans which any Person or Persons shall make hereafter upon the Credit of this present Act: And that the Interest, after the Rate of Seven Pounds *per Centum per Annum*, due, or to be due, for the said Loans to be transferred, as afore said, shall be paid and satisfied out of the Monies arising by this Act, until the respective Times of the Satisfaction of the Principal: And that the Auditor of the said Receipt, upon the transferring of the said Loans, or the Order for the same, as afore said, shall make Memorandums in the Margin of his Books where the same do, or shall stand entered upon the said Act for the quarterly Poll, importing the Transference thereof, and that they are to be paid out of the Monies arising by virtue of this Act: And that any Person or Persons who are or shall be intituled to any Monies to be paid by such Orders, to be transferred, as afore said, shall or may assign over the same to any other Person or Persons; which Assignments shall be good and effectual in Law, and so *toties quoties*; any Thing in the said former Act, or in this present Act, to the contrary notwithstanding.

LXIII. And be it enacted, That out of the Monies which shall be levied and paid by virtue of this Act, into the Receipt of the Exchequer, as well by Loan or otherwise (over and besides the Sum of Seven hundred thirty-five thousand three hundred ninety-one Pounds, Eighteen Shillings Five-pence Halfpenny before mentioned to be transferred to, and placed upon the Register appointed to be kept by this Act) the Sum of Seven hundred thousand Pounds shall be, and is hereby applied and appropriated to and for the Payment of Officers and Seamen that have served, and shall serve in Their Majesties Navy Royal, and for the paying for Stores, Provisions, and Victuals, supplied, and to be supplied for the said Navy, and to and for the Expences of Their Majesties Office of Ordnance in respect to naval Affairs, and for other necessary Uses and Services, performed and to be performed, in and for the said Navy; and that all other the Monies which

Clause of Appropriation.

700,000 l. to the Use of the Navy, &c.

The Residue to
the Use of the
Land Forces.

which shall be levied and paid by virtue of this Act into the Receipt of the Exchequer, as well upon Loan as otherwise, other than the said Sum of Seven hundred thirty-five thousand three hundred ninety-one Pounds, Eighteen Shillings and Two-pence Halfpenny, and the Interest thereof, and also the Sum of Seven hundred thousand Pounds appropriated for Payments relating to Their Majesties Navy, as aforesaid, shall be applied and appropriated, and is hereby appropriated to, and for the Payment of their Majesties Land Forces and Armies, and the paying for Arms, Ammunition, and other Charges incident to the War, and not otherwise.

LXIV. And for the effectual doing thereof, and that the said several Sums hereby appropriated to the Uses aforesaid, may not be diverted or applied to any other Purpose, be it further enacted; That the Commissioners of the Treasury, or the Lord Treasurer, under Treasurer, or the Commissioners of the Treasury for the Time being, or any of them, do not direct any Warrant to any of the said Collectors, or Receivers General, or their Deputies, for the Payment of any Part of the Monies hereby given to any Person or Persons other than into the Receipt of the Exchequer, as aforesaid; nor shall they, or any of them, direct any Warrant to the Officers of the Exchequer for striking of any Tally of *pro*, or Tally of *Anticipation*, or do any other Matter or Thing whereby to divert the actual Payments of the said Monies into the Receipt of the Exchequer; nor shall the Officers of the Exchequer strike or direct, or record the striking of any Tally of *pro*, or Tally of *Anticipation*, upon any of the said Monies, upon any Account or Warrant whatsoever; nor shall any Teller throw down any Bill whereby to charge himself with any of the said Monies, until he shall have actually received the same.

LXV. And it is hereby further enacted, That the Officers of the Receipt of the Exchequer respectively, shall and are hereby required to keep the said Sum of Seven hundred thousand Pounds hereby appropriated for Payments relating to Their Majesties Navy, as aforesaid, and the Account thereof, distinct from all other Monies and Accounts whatsoever; and that the Lord High Treasurer, under Treasurer, or Commissioners of the Treasury for the Time being, or any of them respectively, do not sign any Warrant or Order, or do any Matter or Thing for the issuing or paying any Part of the said Sum of Seven hundred thousand Pounds by this Act appropriated for Payments relating to Their Majesties Navy, as aforesaid, to any Person or Persons other than the Treasurer of the Navy or his Deputy, and the Treasurer of the Ordnance or his Deputy, for the Uses aforesaid; nor shall the Auditor of the Receipt draw any Order whatsoever for the issuing any Part of the said Sum of Seven hundred thousand Pounds hereby appropriated, as aforesaid, to any Person or Persons, other than the said Treasurer of the Navy or his Deputy, and the Treasurer of the Ordnance or his Deputy, as aforesaid; nor shall he direct, nor the Clerk of the Pells record, or any Teller make Payment of any Part of the said appropriated Sum of Seven hundred thousand Pounds by virtue of any Warrant, or upon any Order or other Way or Device whatsoever, other than to the Persons and for the Uses aforesaid, and to be so mentioned and expressed in such Warrant or Order.

LXVI. And it is hereby further enacted, That the Treasurer of the Navy, and the Treasurer of the Ordnance for the Time being, shall keep such Part of the said Sum of Seven hundred thousand Pounds appropriated for Payments relating to Their Majesties Navy, as aforesaid, by virtue of this Act, as shall be paid to them respectively, distinct and apart from all other Monies; and the Treasurer of the Navy shall issue and pay such Part of the said Sum as shall be paid in to him by Warrant of the principal Officers and Commissioners of the Navy, or any Three or more of them; and the Treasurer of the Ordnance shall issue and pay such Part of the said Sum as shall be paid in to him by Warrant of the principal Officers of the Ordnance, or any Three of them, mentioning and expressing in the respective Warrant, the respective Uses for which the same is respectively issued and paid, according to the respective Appropriations thereof, and applying the same; which said principal Officers and Commissioners of the Navy, and principal Officers of the Ordnance, are to follow therein the Order and Direction of the Lord High Treasurer, or Lords Commissioners of the Treasury for the Time being, for apportioning the same for the Payment of the Officers and Seamen, Stores, Provisions, Victuals, and the Office of Ordnance, in respect to naval Affairs, as aforesaid, in such just and proportionable Distributions as may be most agreeable to the true Intent of this Act.

LXVII. And it is hereby further enacted, That the principal Officers and Commissioners of the Navy, or any of them, or principal Officers of the Ordnance, or any of them, shall not sign any Navy Bill or Warrant, or do any other Act or Thing for the issuing and paying any Part of the said Sum of Seven hundred thousand Pounds so appropriated by this Act, to any Use, Intent, or Purpose whatsoever, other than for the respective Uses for which the same is appropriated, as aforesaid, and to be so mentioned and expressed in such Navy Bill or Warrant.

LXVIII. And be it further enacted, That if any of the Officers which are appointed by this Act to receive the said Sum of Seven hundred thousand Pounds, hereby appropriated for Payments relating to Their Majesties Navy, or any Part thereof, shall, after the Receipt of the said Money, divert or misapply the same, or any Part thereof, by virtue of any Warrant from the Commissioners of the Treasury, or from the Lord Treasurer, or other superior Officers for the Time being, contrary to the true Intent of this Act, that then such Officer or Officers so diverting or misapplying the said Monies, shall forfeit the like Sum so diverted or misapplied; which said Forfeiture shall be recovered by Action of Debt, Bill, Plaint, or Information, in any of Their Majesties Courts at *Westminster*, wherein no Effoin, Protection, or Wager of Law, shall be allowed; the One Moiety of which Forfeiture so to be recovered, shall be to the Informer, or him who shall sue for the same, the other Moiety thereof to be distributed to the Poor of the Parish where such Offence shall be committed.

LXIX. And be it further enacted, That if any Officer or Officers mentioned in this Act, or in any wise belonging to the Exchequer, Navy, or Ordnance, shall willingly and wilfully offend against this Law,

or any Clause thereof, by diverting or misapplying any Part of the said Sum of Seven hundred thousand Pounds appropriated for Payments relating to Their Majesties Navy, as aforesaid, contrary to the true Intent of this Act, that for any and every such Offence, such Officer and Officers so offending, shall forfeit his Office and Place, and is and are hereby disabled, and made incapable to hold or execute the said Office, or any other Office whatsoever for the future.

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

LXXI. Provided always, and be it enacted, That out of the Monies hereby appropriated to and for the Payment of Officers and Seamen that have served and shall serve in Their Majesties Navy Royal, and to and for the paying for naval Stores and Provisions (other than for Victuals), and to and for the Expences of Their Majesties Office of the Ordnance, in respect of naval Affairs, and for other necessary Uses and Services performed and to be performed for the said Navy, all such Part thereof as shall be issued and paid by the Treasurer of the Navy by Warrant of the principal Officers and Commissioners of the Navy, or any Three or more of them, for naval Stores and Provisions, shall be paid in Course to every Person or Persons, or their Assigns, to whom any such Money is or shall be due, according to the Dates of the Bills or Contracts registered for the same, and not otherwise; and that out of all such further Part of the said Monies as shall be issued and paid to the Lieutenant and principal Officers of the Ordnance, or the Paymaster thereof, or his Deputy, for the Expence of Their Majesties Ordnance as to naval Affairs, and by them or the said Paymaster respectively to any Person or Persons for Ammunition, or any other Use or Service relating to the Office of the Ordnance, shall be in like Manner paid in Course to every such Person or Persons, or their Assigns respectively, according to the respective Dates of the Bills and Contracts for the same, and not otherwise: And the Comptroller of the Navy, and Storekeeper of the Ordnance, are hereby respectively required to keep One or more Book or Books in their respective Offices, wherein all Bills and Contracts in reference to the Navy, and Office of the Ordnance, for such Bills and Contracts respectively, as aforesaid, shall be duly registered, that all and every Person or Persons concerned therein may have Recourse thereunto without paying any Fee or Reward for so doing; and if any Preference of One before another shall be made, either in point of Registry or Payment, contrary to the true Meaning of this Act, either by the said Treasurer of the Navy, or Paymaster of the Ordnance, or Comptroller of the Navy, or Storekeeper of the Ordnance, or any of them, or their respective Deputies or Clerks, then the Party offending shall be liable, by Action of Debt, or on the Case, to pay Double the Value of the Debt, Damages, and Costs, to the Party grieved; all which said Penalties, Damages, and Costs to be incurred by the Persons aforesaid, or any of them respectively, shall and may be recovered by the said Party grieved, by Action of Debt, Bill, Plaint, or Information, in any of Their Majesties Courts of Record at *Westminster*, wherein no Effoin, Protection, Privilege, Wager of Law, Injunction, or Order of Restraint, shall be in any wise granted or allowed.

All Monies issued for Naval Stores and Provisions (except for Victuals) to be paid in Course.

LXXII. Provided nevertheless, That it shall and may be lawful for the said Lieutenant and principal Officers of the Ordnance, and the Officers of the Navy Board, upon any emergent or extraordinary Occasion, to pay any of the said Monies appropriated by this Act to any Person or Persons upon Account, by way of Imprest: any Thing herein contained to the contrary notwithstanding.

Officers of Ordnance, &c. on extraordinary Occasions, may pay Imprest Money.

LXXIII. Provided also, That it shall not be construed any Preference to incur any Penalty in point of Payment in Course, as aforesaid, if the said Treasurer of the Navy, or Paymaster of the Ordnance, or their Deputies respectively, do pay subsequent Bills of Persons which come and demand their Money, and bring their Warrant or Order in their Course for the same, so as there be so much Money reserved as will satisfy precedent Bills or Contracts registered, as aforesaid, which shall not be otherwise disposed of, but kept for them in the said respective Offices.

C A P. II.

An Act that the Inhabitants of the Province of *York* may dispose of their Personal Estates by their Wills, notwithstanding the Custom of that Province.

‘ WHEREAS by Custom within the Province of *York*, or other Usage, the Widows and younger Children of Persons dying Inhabitants of that Province, are intitled to a Part of the Goods and Chattels of their late Husbands and Fathers (called her and their Reasonable Part), notwithstanding any Disposition of the same by their Husbands and Fathers last Wills and Testaments, and notwithstanding any Jointures made for the Livelihood of the said Widows by their Husbands in their Life-time, which are competent, and according to Agreement, whereby many Persons are disabled from making sufficient Provision for their younger Children:’ For Remedy whereof;

II. Be it enacted by the King’s and Queen’s most Excellent Majesties, 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, from and after the Six and twentieth Day of *March*, One thousand six hundred ninety and three, it shall and may be lawful for any Person or Persons, inhabiting or residing, or who shall have any Goods or Chattels within the Province of *York*, by their last Wills and Testaments,

Persons within the Province of *York* may dispose by Will of all their Personal Estates.