

XII. And be it Enacted, That the Commissioners or Directors aforesaid, in each County shall assess the Assessors of the Townships in their respective Counties, and the said Commissioners or Directors or any two of them within their said Counties, shall and hereby required to call before them the Collectors, within each respective Division or Township, to Account for the Sums received by them in Pursuance of this Act, and to examine and assure themselves of the full and whole Payment of the particular Sum and Sums of Money charged upon such Township, to the End there may be no Failure in the Payment of any part of the Assessment, nor any Arrears remaining, and in case of any Failure in the Premises, the said Commissioners or Directors or any two of them are hereby authorized and required to cause the same to be forthwith levied and paid according to the true Intent and Meaning of this Act.

Commissioners to assess the Assessors,

& call before them the Collectors to account for the Sums received,

to examine & assure themselves of the full Payment to be made,

no Arrears to remain.

XIII. And be it also Enacted, That where any Tenant or Occupant, shall pay more than Two Shillings and Sixpence towards the Tax hereby imposed on the said Lands, or shall have his Goods and Chattels distrained for the same, it shall in such case be lawful for the said Tenant or Occupant, to deduct such Tax so paid out of the Rent due or to become due, or for such Tenant or Occupant to recover the same from the Owner or Owners of such Lands by Action of Debt with Costs of Suit; Provided, That nothing herein contained shall make Void or alter any Contract made between any Landlord or Tenant, touching the Payment of Taxes or Assessments.

Where Tenant pays more than 2s. 6d. it shall be lawful for him to deduct the same out of rent,

or recover the same from Owner of Land, nothing herein to make void or alter any Contract.

XIV. And be it also further Enacted, That if any Person or Persons whose Lands ought to be tax'd by Virtue of this Act shall by Suppression of any Grant, or by any Collusive Conveyance, or by any other Fraud or Covin, escape or avoid any Assessment and Payment, such Person or Persons shall upon due proof thereof made before the Justices in their Sessions held for the County where such Lands lie, at any Time within One Year after such Assessment, made pay treble the Value of so much as such Lands ought to have been charged with by this Act, to be levied by Warrant of Distress and Sale of the Offenders Goods and Chattels.

If any Person by suppressing a Grant, Fraud, &c. avoid the Assessment, on proof thereof before Sessions to forfeit treble the value such Lands ought to have been charged.

XV. And be it further Enacted, That the Tax to be raised collected and paid by Virtue of this Act, shall be paid into the Hands of the Commissioners or Directors, by the respective Collectors, at such Times and in such Manner as shall be prefixed by the said Commissioners or Directors, and the Collectors aforesaid shall be allowed and paid upon the whole Sum so collected and paid to the Commissioners or Directors, One Shilling in the Pound, at the last Payment by him or them so made, and if any such Collector shall neglect or refuse to Account for and pay to the Commissioners or Directors aforesaid, all such Sum and Sums by him received

Tax to be raised by this Act to be paid by the Collectors to the Commissioners as they shall direct,

Collectors allowed 1s. in the Pound.

If Collector neglects or refuses to account,