

been, or hereafter shall be deserted, but that they shall be exempted and discharged from the Payment of any such Rates or Assessments, on such Lands, Tenements or Hereditaments, in virtue of this Act.

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LVI. Provided also, and it is hereby Enacted and Declared, That the Tenants or Occupiers of any Messuages, Manors, Lands, Tenements, Hereditaments, or other the Premises within this Province, who hold the same by Parol-Lease only, or as Tenants at Will, or by Lease in Writing, for any Term not exceeding Seven Years, shall not be chargeable with any Pound-rate for the same, but that the respective Lessors of such Messuages, Manors, Lands, Tenements, and other the Premises, shall be chargeable with the said Pound-rate; and that the same shall be assessed, levied and collected from the respective Lessors, in the same Manner as it would have been if no such Lease or Demise had been made. p. 36

LVII. And whereas Tenants by the Courtesy, Tenants in Dower, and other Tenants for Life or Lives, as also Tenants for Term of Years, by Grant, Lease, or otherwise, for any Term of Years longer than Seven, of any Messuages, Manors, Lands, Tenements, or other Hereditaments herein before mentioned, are to be assessed only in respect of the Value of such their Estates, and it is reasonable that the Reversions or Remainders expectant or depending upon such Estates by the Courtesy, in Dower for Life or Years, should also be taxed, according to the Value of such Reversions or Remainders; Be it therefore Enacted, That all and every Person and Persons who shall be seized of any Reversion or Remainder, in Fee-Simple, or Fee-Tail, expectant or depending upon any Estate by the Courtesy, or in Dower, or upon any other Estate for Life, or for Years, by Grant, Lease, or otherwise for Term of Years longer than Seven, upon which Estate for Life or Years no Rent shall be reserved, shall be charged and assessed with the Pound-rate aforesaid, upon the Value of such Reversion or Remainder, as the same would, in the Estimation of the said Assessors, sell for in ready Money. And in case, where Rent shall be reserved upon the Creation of any such Estate for Life or Years, the Person or Persons seized of such Reversions and Remainders, shall be charged with the Pound-rate aforesaid, upon the Rents so reserved, as the annual Value of such Estate, and not otherwise.

LVIII. And whereas for the Support of the common Cause against his Majesty's Enemies, and the Defence and Security of this Province, it is reasonable and just, that the Estate of the Right Honourable the Lord Proprietary within this Province, should be taxed in equal Proportion with the Estates of the good People thereof, Be it therefore Enacted, That his Lordship's Agent, or Receiver General here, for the Time being, shall on or before the Twenty-fifth Day of September, which shall be in the Year of our Lord One Thousand Seven Hundred and Sixty-three, and so on the Twenty-fifth Day