

of this act, to take the oath or affirmation aforesaid, as is allowed the justices for their attendance in the county court; and the several county courts are hereby empowered and directed to make the several constables in their counties such allowance for their trouble in making and returning their lists aforesaid, in their next county levy, as to them shall appear reasonable.

C H A P.
XX.

IX. **And be it enacted,** That if any magistrate shall neglect to keep such books, or shall neglect to make copies and transmit them to the governor and council, or shall neglect to deliver the original books, as respectively required by this act, he shall forfeit and pay the sum of five hundred pounds current money; and every constable who shall neglect to make out the list, or neglect to transmit the copy of such list, or shall neglect to return the original list, as respectively required by this act, shall forfeit and pay the sum of two hundred pounds current money.

Penalty on neglect of duty.

X. **And be it enacted,** That every person, required by this act to take the oath or affirmation aforesaid, and whose name or mark shall not appear on one of the magistrates books aforesaid, in manner and form prescribed as aforesaid, shall, for and during the life of such person, in all public and county assessments, pay a tax treble the tax which by such public or county assessments shall be imposed upon every hundred pounds worth of real or personal property within this state, and so *pro rata*; which said tax shall be paid, collected and levied, as the said public and county taxes are respectively paid, collected and levied.

Persons neglecting to take the oath to pay treble taxes, &c.

XI. **And be it enacted,** That the worth in real and personal property, of every such person chargeable as aforesaid with the said treble tax, shall be deemed and taken for and during the continuance of the said treble tax, of such amount as shall be ascertained on the final assessment and valuation of all property within this state, which shall be made on or before the first day of March next.

How the worth of their property is to be ascertained.

XII. **Provided nevertheless,** If such worth shall, on any future public assessment, be augmented, the treble tax shall be rated on that worth so augmented.

Proviso.

XIII. **And be it enacted,** That the said treble tax, rateable according to the amount of such worth as aforesaid, shall be and is hereby imposed as a charge and burthen on all such real and personal estate of such person, chargeable with the said treble tax, as such person was possessed of at the time of the valuation of his property by the assessors, under the act, entitled, An act to assess and impose an equal tax on all property within this state.

Treble tax to be imposed as a charge, &c.

XIV. **Provided nevertheless, and be it enacted,** That no such property shall be chargeable with the said treble tax which has been *bonâ fide* disposed of after such valuation aforesaid, and before the making of this act, and that no such property *bonâ fide* disposed of, after the making of this act, shall be subject to a distress for the said treble tax, before default of payment of the said tax by the person chargeable with the same, or default of property in his possession whereby the said tax may be levied.

Proviso.

XV. **And,** whereas persons chargeable with the said treble tax may have property in different counties in this state: And whereas it is necessary that the commissioners should be informed of all persons so chargeable, **Be it enacted,** That the governor and the council shall annually, before the first day of May, cause a list to be made out of all free male persons, of the age of eighteen years, whose names or marks, by comparing the constables lists aforesaid with the magistrates books aforesaid, shall not appear in any of the magistrates books aforesaid, and of all persons any otherwise ascertained to be chargeable with the said treble tax; and the said list shall annually, before the first day of May, cause to be delivered to the commissioners of every county in this state, who shall, on receipt thereof, communicate the same to the collectors respectively; and the said collectors are hereby respectively enjoined to levy and collect the said treble tax, on, of and from, all such persons, according to the value of such persons property in their respective counties.

Governor and council to cause a list to be made, &c.