

or remainder to the heir at law, or other person entitled thereto, and the same assessments shall be made upon the same scale of proportion as is herein fixed for lands in other cases, according to the several and respective interests of the tenants, and the person or persons entitled to the reversion or remainder in fee.

XXXIII. And be it enacted, That the said commissioners shall, on the first Monday in March next, meet at the usual place of holding their respective county courts, to hear and determine the complaints of such persons as may think themselves grieved by their property being over rated by the assessor, and shall sit from day to day, for the space of two days next following, and as often afterwards as may be necessary, for hearing and determining all appeals that may be made to them; and if the said commissioners shall not meet and sit as aforesaid, every commissioner failing therein shall forfeit and pay the sum of five hundred pounds current money, unless prevented by sickness or other unavoidable accident. And if any person whose property shall be assessed and rated in virtue of this act, shall apprehend himself thereby injured or grieved, and shall thereof complain to the said commissioners, the said commissioners shall and may, at the time of their sitting to hear appeals as aforesaid, particularly examine any person or persons (other than the party complaining) upon his or their oath, touching the value of such real or personal property (except in the case of ready money or plate, in which case the party's own oath shall be admitted) and upon due examination or knowledge thereof, abate, encrease, or enlarge the said assessment and rate, and a copy of the same, so abated, encreased, or enlarged, shall forthwith deliver, or cause to be delivered, to the collectors of their respective counties, who shall collect and levy the same as herein directed.

When commissioners are to meet to hear complaints, &c.

XXXIV. And be it enacted, That the said commissioners shall deliver to the sheriffs of their respective counties, who are hereby appointed collectors of the assessment and rate aforesaid, a fair copy of the certificates of assessment delivered to them by the assessors, on or before the first Wednesday in March next, under the penalty of five hundred pounds current money for each commissioner.

Commissioners to deliver certificates to sheriffs, &c.

XXXV. And be it enacted, That the respective collectors may and shall, at any time after the first day of March next, collect the said rate, by distress and sale of any goods or chattels within his county, the property of any person assessed, of which sale five days notice, excluding the day of notice and sale, shall be given, and by distress and sale of any goods or chattels found on the land of any person assessed, of which the same notice shall be given, and if no effects can be found on the land, the owner thereof shall be liable for the rate so assessed, and the land shall be chargeable for the payment thereof, with six per cent. interest thereon from the day appointed by this act for payment, in the hands of any purchaser, and any goods at any time found on the premises shall be liable to distress and sale for payment thereof; and the respective collectors shall pay the whole amount of the assessment and rate on the real and personal property within his county, after deducting thereout the sums by this act allowed to be discounted and retained by such collector, to the treasurer of his shire, on or before the twenty-fifth day of March next, and upon failure in payment by

Collectors may collect the pound rate by distress, &c.