

rate; which said tax shall be paid, collected and levied; as the said public and county taxes are respectively paid, collected and levied. C H A P. XX.

By November, 1781, ch. 13, the treble tax which had been suspended, &c. by other acts, was for ever remitted, and so much of this act as imposed it was repealed.

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. Worth, how 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, (a) An act to assess and impose an equal tax on all property within this state. Tax imposed as a charge, &c.

(a) February, 1777, ch. 21.

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 list 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. A list to be made out, &c.

This section was repealed by March, 1778, ch. 15, section 6.

XVI. AND BE IT ENACTED, That every person chargeable with the treble tax as aforesaid, shall be disabled from commencing or prosecuting any suit in any court of this state, for the recovery of any debt or damages, for any money or tobacco due or owing to him in his own right, or from exercising and practising the trade of merchandise, unless, previous to such suit or merchandising, he shall take the oath or affirmation as aforesaid, and in case of neglect thereof, the court before whom such suit shall be brought shall, *ex officio*, enter judgment of nonsuit; and if any such person shall exercise and practise the trade of merchandise, without previously taking the oath or affirmation as aforesaid, he shall, for every such offence, forfeit and pay five pounds for every hundred pounds of property such person shall be deemed worth on the public assessment of all property within this state. Persons disabled from bringing suit, &c.

So much of this act as imposed on nonjurors a disability to sue for their debts, or carry on merchandise, was repealed by November, 1781, ch. 17.

XVII. AND BE IT ENACTED, That every person, chargeable with the treble tax aforesaid, shall be for ever disabled and rendered incapable to practise the law, physic or surgery, or the art of an apothecary, or to preach or teach the gospel, or to teach in public or private schools, or to hold or exercise, within this state, any office of profit or trust, civil or military, or to vote at any election of electors of senators, or of delegates to the house of delegates; and if any such person shall offend against this act, in any of the particulars above specified, he shall, for every such offence, forfeit and pay