

Person or Persons practising Law or Physic within this Province, and all and every Factor within this Province, trading or using Commerce within the same, shall yield and pay unto the respective Collectors aforesaid, the Sum of One Shilling in the Pound, according to the true yearly Value of what he or they do receive in One Year, by Virtue of any Rewards, Fees, Profits, Commissions, or Advantages whatsoever, to him or them accruing, for or by Reason or Occasion of such their several Professions or Factorage for One Year; That is to say, For every One Hundred Pounds, or the Value thereof of such Rewards, Fees, Profits, Commissions, or Advantages whatsoever, to him or them accruing, for or by Reason or Occasion of such their several Professions or Factorage, the Sum of Five Shillings, and so after that Rate for every greater or lesser Sum, or the Value thereof, to be assessed, levied, and collected, in such Manner as hereafter is mentioned.

LVI. And whereas great Part of the Lands in this Province are uncultivated, by Reason whereof the same is of no present annual Value to the Owners and Proprietors thereof, tho' the Fee-Simple of the same would sell for very considerable Sums of Money, and are therefore intended by this Act to be charged with a Pound-Rate, in the same Manner that cultivated and improved Lands are; *Be it therefore Enacted and Declared by the Authority aforesaid,* That all and every the Messuages, Manors, Lands, and Tenements, and also all Mines of Lead, Copper, Iron, and other Mines, Furnaces, Forges, and other Iron-Works, Tolls, Annuities, and other yearly Profits, and all Hereditaments, of what Nature or Kind soever they be, situate, lying and being within this Province, shall be and are hereby charged, for One Year only, with the Sum of One Shilling for every Twenty Shillings of the yearly Value, and so after that Rate for every greater or lesser Value; and that such yearly Value shall be settled and ascertained by the Assessors hereafter mentioned, after the Rate of One Shilling for every Twenty Shillings that the Fee-Simple of the said Messuages, Manors, Lands, Tenements, and other the Premisses, would sell for in ready Money; That is to say, For every One Hundred Pounds that the same would sell for in ready Money, the Sum of Five Shillings, and so after that Rate for every greater or lesser Sum; and that all and every such Person or Persons, having or holding any Messuages, Manors, Lands, Tenements, Hereditaments, or any other the said Premisses, shall yield and pay to the respective Collectors appointed by this A& the Sum of One Shilling for every Twenty Shillings of the yearly Value of