

*Be it enacted*, That all able bodied male inhabitants of the several districts, who have no families, and are above the age of twenty-one years and under fifty, and are not otherwise rated or assessed, shall be assessed the sum of eleven pounds five shillings, in lieu of all other taxes, and that the same assessment be collected by the collectors in the several counties in manner above mentioned, and be paid to the several treasurers at the time herein before specified, any law or usage to the contrary notwithstanding.

*And*, Whereas it is thought reasonable that all vessels, the property of persons residing in this state, and employed in carrying on foreign trade and commerce, should be assessed,

*Be it enacted*, That for every such vessel, at the time of her entry with the naval officer, there shall be paid to the said naval officer where such vessel is entered, the sum of fifteen shillings for every ton burthen such vessel may be computed to carry, in lieu of all other assessment or rate; and the several naval officers shall be accountable, on oath, to the treasurer of the shore where such entry is made for the money so received, and shall pay the same, first deducting a commission of four per cent. for receiving, to such treasurer, under the penalty of paying twenty per cent. interest for every neglect or refusal; and every master or commander of such vessel shall, at the time of such entry, be obliged to discover, on oath, the tonnage of his vessel, or such vessel shall not be entered by the several naval officers, and the bonds given by the naval officers shall be liable for the due performance of the duty according to the directions of this act.

*And be it enacted*, That out of the money to be collected in virtue of this act, so much thereof as may be