

but a Man cannot prescribe to a Seat in the *Body of the Church generally*, without shewing, that he and all those whose Estate he hath in the same, have time out of Mind repaired it. And so it is if the *Seat* is in the *Isle of the Church*; for such a Prescription to *repair the Isle* and to sit there with his Family, makes it entirely belonging to the House, and the Person cannot be displaced by any Body.

As to *Taxes* for repairing the Church, those are to be made by the Churchwardens and the greater part of the Parishioners present, after a general Notice given for that purpose, and the Charge must be imposed on them in respect of their Lands; and therefore if the Owner doth not live in the Parish where his Lands are, he shall be rated towards the Repairs in the Parish where the Lands lie, unless he lease them to another; and then he shall be charged in respect of the Rent reserved upon such Lease.

And because the Churchwardens may not know who is Landlord, if his Tenant is sued for Repairs in the Spiritual Court, he may plead to the Libel, That he is only Farmer or Tenant; and this appearing to the Court, the Tax shall be divided between him and his Landlord, (*i. e.*) he shall contribute in proportion to the Rent reserved, and the Farmer or Tenant for so much as the Land is worth above the Rent.

A Man had a Lease of a Stall in a Market-Town, where he came once in a Week and sold Goods, but lived in another Parish; he shall be charged in the Parish where he lives.

If a Man lives in one Parish and occupies Land in another, he shall not be charged for the *Ornaments* of the Church where the Lands are; because the Inhabitants only are to be charged in such Cases, and that in respect of their Personal Estates.

If