

In *Trinity Term 2 Annæ*, this Case happened; A Person who had no lawful Settlement in the Parish, *who gave the Certificate*, but who had lived there many Years, went into another Parish by *Vertue of that Certificate*; afterwards being poor, the Parish from whence he came, took him again; but upon Enquiry, it appeared he had no lawful Settlement there, but in another Parish; and that before this Certificate was given, and thither they sent him; the Parish to which he was sent, appeals; because those who had given the Certificate, had owned him to be an Inhabitant lawfully settled with them; but the Court held the *Certificate* was only an Evidence of the Settlement, but was not conclusive so as to make it a Settlement there.

*As to making Rates,*

EVERY Inhabitant and Occupier of Houses, Lands, Tithes, *Mines*, or *Under Woods*, is to be taxed towards the Charge, according to the visible Estate which he hath or renteth in the Parish where he is taxed, and not elsewhere. This Tax is to be made either on Lands or Goods; but one and the same Person is seldom taxed for both.

The Farmer, and not the Landlord, is liable to this Tax; for it ariseth by reason of the Land in the Parish, and the Landlord is never assessed for the Rent he receives.

The most reasonable way of taxing Land, is according to a Pound Rate, and not according to the Number of Acres.

Where a Man hath Land and a great Stock of Goods, as a Clothier, or such a Trader, he may be taxed for both; but not for such Stock or Goods which he usually employeth in Husbandry.

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