

The Person must be charged for Goods in that Place where they are at the time when the Rate was made ; for if he hath no Goods in that Place and at that Time, and is afterwards distrained, he may bring an Action of Trespass against him who took the Distress.

Where the Parish extendeth into two Counties, the Justices are to intermeddle only within their respective Jurisdictions ; but the Overseers shall act in the whole Parish thus divided.

If there is a Village in a Parish which formerly had a Church or Chapel, and Parish Officers, and other parochial Rites, this is a Parish in Reputation ; but making Rates *since* the Statute, and Proof of a Chapel being in a Village *before*, will not make it a Parish.

If any Person occupy Land lying in several Parishes, he must in this Rate be accountable for them proportionably in the Parishes where they lie : But it seems reasonable, that for his personal Estate, he should be charged in the Parish where he is an Inhabitant.

In rating Stock or Goods, it is to be rated according to the Proportion of Land-Rent, as five or six pounds a Year in Land to be held equal with 100*l.* in Goods or Stock.

In a Parish where the Inhabitants by reason of their own Poverty or Fewness, are not able to relieve their Poor, two Justices, one being of the *Quorum*, may, by Rate, tax other Places and Parishes within the Hundred, if necessity requires it ; and this not proving sufficient, the Justices in their Sessions may tax the County in part, or wholly, if they think fit. 43 *Eliz. Wingate's Abridg. Stat. tit. Poor People.* And if any Person find himself aggrieved by any Act done by the Justices of the Peace