

3. Where any collector or his deputies shall, by distress or otherwise, collect and receive, as for public dues or taxes, more than the sum *bona fide* due, upon complaint of the person aggrieved, the commissioners of the tax for the county where such collection or receipt shall have been made, or a majority of them, shall hear and adjust the same; and if it shall appear, that more hath been received than was due, they shall order the collector to pay double the sum received and not due, with the costs arising on the distress, and the expence of the said commissioners for meeting and adjusting the same; but if it shall appear, that such receipt was merely through mistake, then shall they order the excess only to be refunded, with costs and expences as aforesaid; and they may issue their warrant to the sheriff or coroner, of their county, to levy the same by *feri facias*, or to take the body of the said collector in execution, as on a *capias ad satisfaciendum*, in satisfaction thereof; and if complaint shall be made without just cause, the party complaining shall pay the costs and expences. 1786, c. 12, § 2.

4. On any property being executed for or under colour of any public dues or taxes, if the person whose property hath been or shall be so executed will apply to any commissioner of the tax for the county where such property shall be executed, alledging that the whole sum, or any part thereof for which such execution shall have been made, is not due for public dues or taxes, such commissioner may, by writing, order that the sale of these goods shall be suspended for any time not exceeding 10 days, and appoint a day and place for the person executing the said property to make appear his claim before the commissioners of the tax for such county; who may determine the sum due for which execution may rightfully be made, beyond which no sale shall be made of the goods in such case; and the commissioners may in case the distress shall appear to them excessive, order such part of the goods as they may think proper and just, to be immediately released, and may order either party to pay the costs, and the expences of the commissioners sitting, as justice may require; and may enforce a compliance with their order by process as aforesaid.—*ibid.* § 3.

5. It shall not be lawful for any collector of any public taxes already due or imposed, which collector shall have been heretofore appointed, to collect the same by distress and sale after the 1 day of Jan. 1792.—1790, c. 53, § 10. See *Limitation of actions*, 14, 15. *Replevin*.

P U B L I C G A O L S.

The 1 and 2 articles which came in here, are now obsolete.

3. A new prison to be built at *Annapolis*, and to remain in the custody and possession of the sheriff of Anne-Arundel county, and his successors, as a public prison for Anne-Arundel county.—1785, c. 73, § 2.

4. The