

C H A P.
XXV.

of April last, in some of the counties at two of the said bills of credit for one Spanish dollar, in others of the counties, for the same month, at three for one, and in some of the counties as far as five for one, which grievous inequality ought to be rectified;

Payments, how
to be credited,
&c.

II. BE IT ENACTED, by the General Assembly of Maryland, That all payments made in any of the said bills of credit since the first day of April last, or hereafter to be made, of the said tax, shall be credited and taken at the rate of three dollars of the said bills of credit for one Spanish dollar; and if any person hath paid more than his first half year's tax, he shall have credit for the overplus in his second half year's tax; and if any person hath paid too little, at the rate aforesaid, he shall be chargeable for the deficiency at the time the second half year's tax becomes payable, to be collected and levied therewith, notwithstanding any receipt or acquittance given.

Class money to
be collected,
&c.

III. AND BE IT ENACTED, That all the class and recruit money collected since the first day of April last, or which yet remains to be collected under the act to raise recruits, passed at the last session of assembly, and directed to be paid into the public treasury, shall be collected by the respective lieutenants at the same rates of depreciation as is herein before directed in the payment of the taxes.

Bonds not to be
put in suit, &c.

IV. AND BE IT ENACTED, That the bonds of the several collectors of the tax shall not be put in suit until the first day of August next, and that the people shall be indulged until the twentieth day of July, to make their payments of the first part of the supplies to be raised for the year seventeen hundred and eighty-one.

Payment may
be made in
specie, &c.

V. AND BE IT ENACTED, That the payment of the second part of the tax imposed by the said first mentioned act, and therein directed to be made on or before the tenth day of October, may be made in specie, as mentioned in the said act, or in the said bills of credit at the rate of three dollars of the said bills of credit for a Spanish dollar, or in the specific articles, and at the rates following, to wit: Wheat at six shillings per bushel, beef on the hough, without any allowance for the fifth quarter, at four pence per pound, crop tobacco, weighing net nine hundred and fifty at least, of the last or present year, at sixteen shillings and eight pence per cent. without any allowance for cask; and that where payment of the first half year's tax aforesaid shall be hereafter made in specific articles, such payment shall be made in some one or more of the specific articles aforesaid, and at the rates herein before mentioned.

Acts done
made valid, &c.

VI. AND, whereas the commissioners and other officers in some of the counties may have done several acts as officers in the execution of the said act, after the days appointed for the doing those acts; BE IT ENACTED, That all such acts done as aforesaid shall be valid, as if the same had been done on the days or within the times appointed or limited for doing the same; and in case any collector hath not given such bond as was directed for the collection of the tax imposed by the said act, or any former act, the commissioners for his county may take bond from such collector, dated within the time and with such security as he ought to have given the same, which shall be of the same effect, to every intent and purpose, as if such bond had actually been sealed and delivered on the day of the date thereof.

Suspensions
void, &c.

VII. AND, whereas the commissioners of the tax for several of the counties in this state have thought proper, under the act aforesaid, to deduct from the assessment of people suffering very trifling and inconsiderable losses, the whole amount of such loss from the sum payable annually on such persons property, and have actually suspended the collection of the tax on the property of such sufferers, contrary to the spirit, letter, and plain intention of the said act; BE IT ENACTED, That all suspensions by the commissioners of the tax, further or beyond the tax on the gross valuation by the assessors of the property taken away or destroyed by the enemy, except in cases herein after mentioned, shall be void, and that the collectors, after deducting the assessors valuation of the property so taken away or destroyed since the last valuation thereof, from the value of such person's property, shall proceed to collect the tax due on the residue, in the manner and at the time of the collection of the second part of the tax imposed by the said act.

Further relief
given, &c.

VIII. AND BE IT ENACTED, That further relief shall be given to the persons herein after mentioned, they having been very great sufferers, in great measure disabled to pay their taxes, and therefore ought to be further relieved, according to the intention of the said act, to wit: In Saint-Mary's county, Robert Armstrong, Nicholas Sewell and Herbert Blackstone; Anne Tilly and Anne Govane, in Anne-Arundel county; in Calvert county, William Fitzhugh, William Allein and John David; in Charles county, George Dent, senior, and Samuel Jones; in Somerset county, John Stewart; in Dorchester