

Dorchester county, Benjamin Keene, Henry Keene, William Barnes, Valentine Barnes and Alexander Douglass. CHAP. XXV.

IX. AND, whereas it appears that the commissioners of the tax for Washington and Caroline counties have suspended the collection of the treble tax from certain nonjurors, contrary to the words and intention of the act passed last session, relating to the treble tax imposed on nonjurors and absentees; BE IT ENACTED, That the commissioners of the tax for Washington and Caroline counties be directed to review their return, and the reasons assigned for suspension; and to suspend the collection of the treble tax from such nonjurors only, in their counties, as neglected to take the bath or affirmation of fidelity and support to this state from scruples of conscience only, and not from attachment to Great-Britain, or disaffection to this state or its independence, and that they report the name of the nonjuror relieved, and his reasons for his neglect, to the general assembly at their next session; and that the collectors of the tax in the said counties of Washington and Caroline proceed in their collection of the treble tax from the nonjurors of their counties, where suspensions shall not be granted on review as aforesaid, in the same manner as if no suspension had been already made.

Returns to be reviewed, &c.

X. AND, whereas divers public officers, who were obliged by law to receive the old bills of credit till the twentieth day of March last, did receive sums thereof; and have not, from accident or want of time, delivered the same into the treasury in time; BE IT ENACTED, That the treasurer of either shore shall receive, of any of the said officers on his shore, the old bills of credit by such officers actually received on or before the twentieth day of March last, and which he ought by law to have received on or before that day, such officer lodging with such bills of credit his affidavit, that the bills delivered in were actually received by him in the course of his office on or before the said twentieth day of March.

Old bills may be received, &c.

XI. AND, whereas it is prudent to provide for laying in a large quantity of provisions, which may be necessary for the use of the army, and the good people of this state, from want of timely notice of such demands, and from other causes, have several times not been prepared to furnish the necessary supplies, and the legislature hath been impelled, by the urgency of the occasion, to cause such supplies to be seized, which at times hath brought distress on individuals, occasioned great waste and very unequal valuations, and hath at last afforded but very little relief to the army; BE IT THEREFORE ENACTED, That there shall be and is hereby imposed an additional rate or tax of fifteen shillings specie, rating Spanish dollars at seven shillings and six-pence, on every hundred pounds worth of property within this state, according to the last valuation thereof by the assessors, which shall be payable and paid on or before the twentieth day of January next, in specie, or in any of the said bills of credit at the respective rates aforesaid, or in some of the articles following; at the rates thereto affixed, to wit: Good merchantable pork, each hog weighing not less than ninety, and well fattened on corn, at thirty-three shillings and four-pence per hundred; good merchantable wheat, weighing not less than fifty-eight pounds per bushel, at six shillings per bushel; but as in some instances individuals have suffered great loss and injury in their assessed property by the depredations of the enemy, the commissioners of the tax may, in any such instances, deduct from the valuation of such individual's property, such loss, or so much as his assessed property is lessened in value by such injury.

An additional rate imposed, &c.

XII. AND BE IT ENACTED, That all able bodied male inhabitants of this state, being free persons, who have no families, and are above the age of twenty-one years and under fifty, and whose property is not valued above thirty pounds, shall be assessed the sum of seven shillings and six-pence in lieu of all other taxes, and the same shall be collected by the collectors in the several counties in the same manner as the said fifteen shillings, or by execution of the body of the said person respectively making default.

Certain persons to pay, &c.

XIII. AND BE IT ENACTED, That the commissioners of the tax in their several counties shall continue or appoint collectors of the tax, county commissaries of provisions, places for the receipt and storing of the provisions, and mills for grinding up the wheat which may be collected under this act, as they might appoint by the said act to raise the supplies for the year seventeen hundred and eighty-one, and generally that the said tax imposed by this act shall be collected, levied, accounted for and paid into the treasury, in the same manner as the second part of the tax imposed by the said act is thereby directed to be collected, levied, accounted for and paid into the treasury, and under the like penalties; that distresses for levying the said tax shall and may be made at any time after the said twentieth day of January, the collectors accounts shall be settled on or before the tenth day of February next, and the balance thereof shall be paid by the twenty-fifth day of February, and the

Commissioners to continue collectors, &c.