

CHAP.
IV.

sale of any goods or chattels found on any land chargeable with the said rate, of which the same notice shall be given, which said sales shall be for current money; and if no effects can be found on the said land, the same shall be chargeable with the assessment which may be unpaid, with six *per cent.* interest thereon from the first day of June next, in the hands of any purchaser, and any goods at any time found on the premises shall be liable to distress and sale for payment thereof; and the respective collectors shall, from time to time, disclose to the commissioners of his county his receipts of the rate imposed by this act, and shall, from time to time, pay to the treasurer of his shire, by direction of the commissioners, as far as he shall have received, so that no great sum of money may long remain in his hands.

Commissioners
to draw on col-
lectors, &c.

LII. AND BE IT ENACTED, That the commissioners of the tax in each county are hereby empowered to draw their order on the present or late collector of the tax in their county, having public money in their hands, in favour of the commissary, for such sum of money as they may judge necessary, not exceeding two hundred pounds, to enable him to proceed in the execution of his office; and the governor and council are also requested to advance, from time to time, such sums of money, by their order on the treasurer of either shire, as they may judge necessary, to enable the commissary to defray the expences which he may incur in the execution of this act.

Collectors to
render fair ac-
counts, &c.

LIII. AND BE IT ENACTED, That each of the said collectors shall appear at the place of holding the county court for his county on the tenth day of July next, and then and there lay before the commissioners of his county an accurate and fair account of his collection of the half part of the rate aforesaid, under the penalty of two hundred pounds current money; and the said commissioners shall appear at the same time and place, under the penalty of twenty pounds on each commissioner, not appearing, unless prevented by sickness or unavoidable accident, and they shall immediately proceed to adjust his said account, charging him in money or tobacco, according as he received or ought to have received the same, and shall, upon such settlement, allow to the said collector a commission of three *per cent.* on the whole collection of the assessment made in money, bills of credit, tobacco, or certificates by the commissary or any of his deputies, or certificates allowed by this act to be discounted, or on the sum they shall adjudge him to be answerable for, and the commissioners shall not allow the collector any deductions of any part of the sums mentioned in the certificates of assessment, except only in such cases where it shall appear to them that he has used all lawful means for the levying and collecting the same, two copies of which account, so adjusted, with a certificate of the balance thereof, shall be signed by the said commissioners, and on or before the fifteenth day of July next delivered to the sheriff of their respective counties, endorsed on the public service, to be by him forwarded as public letters to the clerk of the house of delegates, and to the treasurer of his shire; and every collector shall pay to the treasurer of his shire, on or before the first day of August next, the whole balance of his account, adjusted by the commissioners, and upon failure in payment by any collector, the treasurer of his shire shall, on or before the fifteenth day of August next, obtain a copy of his bond, and file the same in the general court, and thereupon *fiere facias* shall issue against such collector and his securities, in the same manner as on bonds to the loan-office, and similar proceedings shall be had to compel payment of the money due, with interest of ten *per cent.* from the said first day of August next.

Commissioners
to adjust ac-
counts, &c.

LIV. AND, to prevent any damage to any collector from the negligence of his deputies, or by their receiving the taxes and converting the same to their own use, BE IT ENACTED, That the commissioners of the tax be empowered, on hearing, (or default to appear on notice,) to adjust the account between the collector and any of his deputies, concerning his receipt, collection, or neglect of duty, as deputy-collector, and may order the balance to be paid, either immediately, or by a short day to be limited, and may also carry such order into effect, by their warrant, directed to the sheriff, to levy the sum due, in the same manner as by *fiere facias*, on the lands, goods or chattels, of the deputy, or to take his body in execution as on a *capias ad satisfaciendum*, in satisfaction thereof.

Identical mo-
ney to be paid,
&c.

LV. AND BE IT ENACTED, That the deputy-collectors shall pay over to their principals, and the principal shall pay over to the use of the public, the identical money they shall receive under this act, except only such small sums of money as they may necessarily part from in giving change on payments; and every deputy-collector, on settling his account with his principal, shall make oath or affirmation, that he hath not converted any part of the tobacco or money, or bills of credit, by him collected, in any manner to his own use, and that he hath or will pay the species or kind of money and bills of credit received, except only such small sums of money or bills of credit necessarily used in change on payment; and every collector, on settling his account, shall make the same oath or affirmation.

LVI. AND