

LVI. AND BE IT ENACTED, That all the certificates of assessment which shall be delivered by the assessors to the said commissioners, and all their books of proceedings, and the accounts by them settled with the several collectors, shall be fairly transcribed by their clerk, and signed by the commissioners, and delivered by them to the sheriff of their respective counties on or before the said twentieth day of July next, under the penalty of fifty pounds current money, to be by the said sheriff forwarded as public letters to the clerk of the house of delegates; and the original certificates of the assessors, and the proceedings of the commissioners, and accounts by them settled with the several collectors, shall be by them delivered, on or before the said twentieth day of July next, to the clerk of their county, under the penalty of fifty pounds current money, to be by the said clerk safely kept in his office for the inspection of the inhabitants of such county.

CHAB. IV. Certificates, &c. to be transcribed, &c.

LVII. AND BE IT ENACTED, That the clerk to the commissioners in each county shall, on or before the tenth day of April next, make out from the assessors certificates, and the corrections thereof (if any) by the commissioners, a summary account or list (in columns,) in which shall be expressed the number of acres of land, the number of slaves of each description within this act, the weight of plate, the number of horses and black cattle, and the value of each of the said species or kind of property, and all the other property, and the value thereof, in each hundred, and the whole value in each hundred extended, and the amount of each column, and shall lay the same before the commissioners, who, after correction thereof, if necessary, shall sign and enclose the same, endorsed for the public service, to the clerk of the house of delegates, and shall, within five days thereafter, under the penalty of fifty pounds on each commissioner, deliver the same to the sheriff of their county, to be by him forwarded as public letters, and under the like penalty; and the clerk of the house of delegates shall enter the said summary account in a book to be provided for that purpose, and keep the original in his office, and on the second day of the next meeting of the general assembly he shall lay the same before the house of delegates, for the inspection of the members.

Clerk to make out a list, &c.

LVIII. AND BE IT ENACTED, That every person shall, on or before the first day of November next, pay to the collector, or his deputy in the district where his property was valued, the residue of the said rate imposed by this act, or he may, in discharge thereof, pay any of the specific articles aforesaid, at the prices and in the manner aforesaid, on or before the first day of November next; and if any person shall not make payment by the said first day of November next, the respective collectors are hereby authorized and required to collect the same by distress and sale, in the manner before directed; and the collectors shall make payment by direction of the commissioners, as herein before directed; and his final account shall be settled by the commissioners on or before the fifth day of December, seventeen hundred and eighty-two, and the balance thereof shall be paid by the twentieth day of the said month of December, in the same manner, and under the like penalty, as before directed as to the first account, and for not duly paying his first balance, the like proceedings shall be had on his bond as are before mentioned; and the said commissioners are hereby directed to adjust and transmit the said second account, in the same manner as they are directed as to the first, on or before the first day of January, seventeen hundred and eighty-three.

Time for making the second payment, &c.

LIX. AND BE IT ENACTED, That the collector of each county, at the time of the settlement of his account, shall pay to every commissioner twelve shillings and six-pence for each day he shall necessarily attend, and shall also pay to the said commissioners, for the use of their clerk, twelve shillings and six-pence per day for his service, and for the use of the said assessors, for the full and faithful performance of their duty under this act, any sum not under five pounds nor exceeding twenty pounds current money for each assessor, which the said commissioners shall judge an adequate reward for his service; and the amount of all the sums so paid shall, by the said commissioners, be allowed to the said collector on the settlement of his account, in which account shall be expressed the name of the clerk, and the names of the assessors for each hundred, and the sum of money to them respectively allowed; and the said commissioners shall, after receipt of the said sums for the use of their clerk and of the said assessors, pay the same to them or their orders respectively on demand, under the penalty of thirty pounds current money to the party grieved.

Collector to pay commissioners, &c.

LX. AND, whereas it is just that persons that have no families, and pay no tax whatever in consequence of the rate imposed by this act, and who have ability, should contribute in some degree towards the expences of government and the support of the war, BE IT ENACTED, That all free able bodied male inhabitants of this state, who have no families, and are above the age of twenty-one years and under fifty, and are not otherwise rated, shall be assessed the sum of fifteen shillings current money, in lieu of all other taxes, to be divided and paid in two payments as aforesaid, and the same shall be collected by the collectors in the several counties in manner above mentioned, or by execution

Single men to be assessed, &c.