

XXXIV. AND BE IT ENACTED, That every person shall, on or before the twentieth day of May next, pay to the collector of the county, or his deputy of the district where his property was valued, one half part of the assessment imposed by this act; or he may discharge ten shillings, part thereof, in any of the articles following; that is to say, good fresh merchantable pork, delivered before the first day of March next, well fatted on corn, and each hog exceeding ninety pounds weight, at twenty-seven shillings and six-pence per hundred; good merchantable barrelled pork, containing at least two hundred and twenty pounds of net pork, at four pounds fifteen shillings per barrel; good clean merchantable wheat, weighing not less than fifty-eight pounds per bushel, at five shillings and three-pence per bushel; crop tobacco, inspected since the first day of April last, in hogheads weighing not less than nine hundred and fifty net, at nineteen shillings per hundred, with an allowance of four per cent. for the cask; good, sweet, fresh, merchantable fine wheat flour, packed in such barrels as may by law be exported from Baltimore or George-town, at fifteen shillings for each short hundred weight, with an allowance of three shillings for the barrels and nails.

C H A P.  
VI.  
How the assessment is to be paid, &c.

XXXV. AND BE IT ENACTED, That where any person, whose property is chargeable with the rate by this act imposed, shall be under the age of twenty-one years, if the parent or guardian of such infant shall make payment, the same shall be allowed him in his account with such infant.

Guardians may pay for infants, &c.

XXXVI. AND BE IT ENACTED, That if an executor or administrator shall have any personal estate of the deceased in his hands chargeable with the assessment imposed by this act, he may inform the assessor, and on payment of the rate the receipt of the collector shall be sufficient evidence to discharge such executor or administrator for the sum by him paid.

And executors for deceased persons, &c.

XXXVII. AND BE IT ENACTED, That wheat and pork be received in discharge of the tax imposed by this act at any of the following places, to wit: At Leonard-town, in Saint-Mary's county, at Chester-town, in Kent county, at Elk-Ridge Landing, in Anne-Arundel county, at Lower-Marlborough, in Calvert county, at Port-Tobacco, in Charles county, at Baltimore-town, in Baltimore county, at Miles river ferry, in Talbot county, at Princess-Anne-town, in Somerset county, at Cambridge, in Dorchester county, at the Head of Elk, in Cecil county, at Upper-Marlborough, in Prince-George's county, at Corlica creek, in Queen-Anne's county, at Snow-Hill-town, in Worcester county, at Frederick-town, in Frederick county, at Otter Point, in Harford county, at Gilpin's Point, in Caroline county, at Elizabeth-town, in Washington county, and at George-town, in Montgomery county; and flour may be received at Baltimore-town, and George-town on Patowmack, after inspection; and crop tobacco, inspected at any warehouse in the state, within the time and of the weight directed by this act, shall be received by any collector of the tax.

Places for receiving wheat, &c.

XXXVIII. AND BE IT ENACTED, That the collector of the tax in the several counties, and such deputies as they may appoint, be and hereby are authorized to receive and take care of the said articles of wheat, pork and flour, at the places aforesaid; and the commissioners of the tax may remove them at pleasure, and appoint others in their places; and the governor and the council are requested, from time to time, to send them instructions how and in what manner to execute their offices; and it is declared to be the duty of the said persons to receive and take great care of all wheat, pork and flour, delivered them agreeable to this act, in discharge of taxes, and to give the payers their receipts therefor, and to hire proper granaries or store-houses, and to keep fair and regular accounts of all the articles they receive, and of the disposition thereof, and to transport them to such places as they may be directed (in or out of the state,) by the governor and the council, and frequently to make known the state of the provisions, and to render to them, once in every four months, (or oftener if required,) an accurate account of all provisions in their possession; and the said receivers, before they act, shall take an oath, faithfully and honestly to perform the several duties required of them by this act, and enter into bond, with two good and sufficient securities, such as the commissioners of the tax of their county shall approve, in the sum of two thousand pounds current-money, with condition, well and faithfully to execute and perform the several duties required of them by this act; and in case any of the said persons shall die, refuse, resign, or be rendered incapable to act, the said commissioners may appoint another in his stead, who shall qualify and give bond as aforesaid; and each of the said receivers shall be allowed the expence of granaries and store-houses, and the curing pork; and if any person shall forge any receipt, or by any fraud or device attempt to evade the real payment of the specific articles pretended to have been paid, such person, besides suffering the punishment incurred by law in the ordinary course of prosecution, shall be liable to be distrained for special order of the commissioners of the tax of his county, after hearing, or default on notice, for treble the sum so deceitfully or fraudulently attempted to be evaded; and the said receivers of specifics are empowered and required to procure salt, and good well seasoned tight barrels, or small tight casks,

Collectors to take care of wheat, &c.

and