

LEVIES.

5. Nor above 6000^{lb} Tobacco at any one Time, for the necessary Repairs of any one County Prison. *Ibid.*

6. Nor above 8000^{lb} Tobacco at any one Time, for the compleat Repairing of any one Bridge. *Ibid.*

7. Nor above 20,000^{lb} Tobacco for the erecting and building any one New Bridge, in any one County. *Ibid.*

8. Where any larger Sums are adjudged necessary for any the Purposes aforesaid, the County Justices shall not levy the same, without Leave of the General Assembly. *Ibid.*

9. The Inhabitants may pay the said several Sums for the Uses aforesaid, in Current Money, in the same Manner as they are enabled to discharge the Public or County Levy. *Ibid.* §. 4.

10. No Sheriff allowed any Fee, for Executing for any Public or County Levies, &c. 1724, *ch.* 21, §. 2.

11. Tobacco in Discharge of Public and County Levies, may be paid in Inspectors Notes, at any Warehouse within the County; Parochial Charges and Clergy's Allowance, at some Warehouse within the Parish; Officers and Attorneys Fees, at some Warehouse within the County where the Debtor resides: And if any County or Parish be without a Warehouse, then the aforesaid Dues to be paid at some Warehouse in the next adjacent County or Parish. But no Notes of the preceding Year, shall pass in such Payment. 1763, *ch.* 18, §. 21.

12. On laying the Levies, there shall be levied Six per Cent for the Sheriff; who is impowered to retain the same in his own Hands. *Ibid.* §. 22.

13. Instead of 40 per Poll allowed the Clergy, by the Act of 1702, *ch.* 1, §. 3, there shall be levied no more than 30 per Poll on the Taxable Inhabitants of their respective Parishes; which shall be paid in Inspectors Notes in their several Parishes: Or if no Inspecting House be therein, then at the next adjacent Warehouse. For which the Sheriff shall retain in his own Hand 5 per Cent. *Ibid.* §. 23.

14. Ten per Cent out of the Public and County Levies shall be allowed when paid in Tobacco. *Ibid.* §. 25.

15. At the laying of Levies with which the Public and several Counties are chargeable, by virtue of former Acts, a Deduction of one Fifth out of the Tobacco shall be made; and the remaining four Fifths, and Officers Fees as regulated by this Act, and all other Public and County Dues and Allowances, and Parochial Charges, shall be payable in Gold and Silver, as regulated by this Act (*see below*, Art. 28.) Provided such Payment be made by the 10th April yearly. *Ibid.* §. 27.

16. Sheriffs shall comply with the Act of 1742, *ch.* 7, so far as relates to Discount, making out, &c. Lists of Levies, and of the Money paid, or Certificates returned by such as make no Tobacco, Attendance to receive the Dues, and proportionable Payment thereof in Money or Tobacco to Public Creditors. *Ibid.* §. 28.

17. All Levies, Parochial Charges, Fees, and Clergy's Allowance, payable in Tobacco, shall be satisfied by Inspectors Notes to the Sheriffs, before the 10th June yearly: And, if not paid within that Time, the Sheriffs may distrain the Goods, &c. of the Persons neglecting or refusing such Payment, and sell the same within Five Days, for Tobacco or Gold and Silver (as the Case may be) at Public Auction; returning the Overplus (if any) to the Debtor, without Fee. *Ibid.* §. 30.

18. Persons indebted for Levies, &c. refusing to shew Tobacco or Goods to the Sheriff to be distrained, may be taken in Execution. *Ibid.* §. 31.

19. Sheriffs shall, before the last Day of June yearly, pay the several Creditors, according to their respective Claims, all the Inspectors Notes or Money they have received in Satisfaction thereof. Or, on Refusal or Delay of Payment, if required, shall forfeit double the

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Value to the Party grieved with Costs, if such Party sues the Sheriff only; but if he sues the Sheriff's Bond, then he shall recover thereout only Debt, Interest, and Cost. *Ibid.*

20. Persons not making Tobacco by themselves, Servants or Slaves, may (having first taken the Oath prescribed in this Section) pay-off, at or before the 10th April yearly, as well the Poll-Tax due to the Clergy, as all Lawyers and Officers Fees, and Assessments for Building or Repairing Churches, in Gold and Silver, as regulated by this Act, tho' charged in Tobacco: And such Payment, or Tender thereof and Refusal, shall be a full Discharge for the same. 1763, *ch.* 18, §. 78, 79.

21. Persons not making Tobacco as aforesaid, having Taxables in different Counties, may make Oath thereof, before any Magistrate in the County where they reside; and a Certificate thereof from the said Justice, shall be sufficient for the Sheriff in any different County, to receive Gold and Silver in Lieu of Tobacco, for such Taxables. *Ibid.* §. 80.

22. Inhabitants of Frederick County, above *Conococheague*, may make the Oath above required, before either a Justice of the said County, or the Sheriff or any of his Deputies: And a Certificate thereof, signed both by the Person taking and the Person making the Oath, being delivered to the Sheriff or his Deputy, such Sheriff or his Deputy shall give a Receipt for the same, to the Person making such Oath, &c. *Ibid.* §. 140.

23. No Sheriff, &c. shall take from, or execute any Persons not making Tobacco, or their Goods and Chattels, for the Poll-Tax due to the Clergy, Lawyers or Officers Fees, Assessments for building or repairing Churches, or for Public or County Levies, in any other Manner than for Gold and Silver, at the Rates of Tobacco mentioned in this Act, notwithstanding such Persons shall fail in making such Payment before the 10th April yearly. *Ibid.* §. 81.

24. Provided such Persons, not making Tobacco as aforesaid, shall make Oath, &c. as before directed, and lodge a Certificate thereof with the Sheriff, at or before the 10th April yearly; the Party lodging the same taking a Copy thereof from the Sheriff, which Copy shall be a Proof of its being so lodged. *Ibid.* §. 82.

25. Persons, so making Oath, &c. not paying the Clergy's Poll-Tax, Fees, Assessments, or Levies, before the 10th June yearly, may be executed for the same after the said 10th June, in Gold or Silver, &c. as regulated in Tobacco as aforesaid. *Ibid.* §. 83.

26. Persons making Tobacco, may pay what Tobacco they make in One Year towards the Discharge of the aforesaid Dues, Fees, &c. to be divided proportionably among the Public Creditors, and the Remainder in Gold and Silver; they first making Oath, &c. That they have not, by themselves, or their Children, Servants or Slaves, made more Tobacco than what they have already paid, &c. Such Persons paying the same by the 5th April yearly, and also paying on the 10th June, yearly, in Gold or Silver as aforesaid, the Residue which the Tobacco so paid shall be insufficient to discharge. *Ibid.* §. 84 and 85.

27. Sheriffs, at any Time between the last Day of February and 10th of June yearly, on Notice that any Inhabitant of their respective Counties (to whom Accounts had been delivered, &c. before the last Day of February, *see* §. 112 of this Act) is about to withdraw his Person or Effects, shall apply to a County Magistrate; who, on Oath made before him, by such Sheriff or other credible Person, That he is informed and verily believes such Debtor is withdrawn, or about to withdraw, &c. (which shall be in Writing, and by the Magistrate returned to the next County Court) shall issue his Warrant under Hand and Seal, impowering the Sheriff to levy the Tobacco or Money due, in the same Manner as he might by this Act after the 10th June: