

1777.

L A W S of the S T A T E of

C H A P.  
XIV.

Assessments to  
be completed  
by the first of  
March.

XII. And be it enacted, That the assessments in the several counties shall be completed on or before the first day of March next, and the said commissioners shall deliver to the sheriffs of their respective counties, who are hereby appointed collectors of the assessment and pound rate aforesaid, a fair copy of the certificates of assessment delivered to them by the assessors on or before the twenty-fifth day of March next, under the penalty of two hundred pounds current money for each commissioner.

When and in  
what manner  
the pound  
rate is to be  
collected.

XIII. And be it enacted, That the respective collectors, having first given bond, with penalty in double the sum to be collected, conditioned agreeable to the directions of the act for assessment of property, may and shall, at any time after the fifteenth day of April next, collect the said pound rate, by distress and sale of any goods or chattels within his county; the property of any person assessed, of which sale five days notice, excluding the day of notice and sale, shall be given, and by distress and sale of any goods or chattels found on the land of any person assessed, of which the same notice shall be given; and if no effects can be found on the land, the owner thereof shall be liable for the pound rate so assessed, and the land shall be chargeable for the payment thereof, with six per cent. interest thereon, in the hands of any purchaser, and any goods at any time found on the premises, shall be liable to distress and sale for the payment thereof; and the respective collectors shall pay the whole amount of the assessment and pound rate on all the real and personal property within his county, after deducting thereout the sums by this act allowed to be discounted and retained by such collector, to the treasurer of his shore, or to the order of the governor and council, on or before the first day of July next; and upon failure in payment by any collector, the treasurer of his shore shall, on or before the fifteenth day of July, obtain a copy of his bond, and file the same in the general court, and thereupon *scire facias* shall issue against such collector and his sureties, 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 six per cent. from the day appointed by this act for payment.

Collector to  
give an ac-  
count of his  
collection on  
the first Mon-  
day in July,  
&c.

XIV. 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 first Monday in July next, and then and there lay before the commissioners for his county, a fair, clear, and regular account of his collection of the pound rate imposed by this act, under the penalty of five hundred pounds common money; and the said commissioners shall appear at the same time and place, under the penalty of two hundred pounds common money on each commissioner not appearing, unless prevented by sickness or other unavoidable accident, and they shall immediately proceed with the collector to settle and adjust his said account, and shall, upon such settlement, allow to the said collector a commission of two and a half per cent. on the whole by him collected, or for which they shall adjudge him to be answerable, and shall not allow him any deductions of any part of the said sums mentioned in the said certificates of assessment, except in such cases where it shall be made appear to them that he has used all lawful ways and means for the levying and collecting the same; a certificate under their hands and seals of the balance of which account, so settled and adjusted, the said commissioners shall