

C H A P.
VII.

Persons hav-
ing offices of
profit, &c. to
be assessed 12 s.
6 d. for every
100 l. &c.

XLVIII. *And be it enacted*, That all and every person or persons within this state, having or exercising any public office or employment of profit, and all and every their clerks, agents, substitutes, deputies and registers, and other inferior ministers whatsoever, (hired clerks who do not act by commission, in respect of the wages they receive for their hire only, and such military officers who shall be in the pay of the United States, or of this state, in respect of such military employment, only excepted) shall be assessed twelve shillings and six-pence for every hundred pounds of the clear annual amount and profit of such office or employment; and that all and every person or persons within this state, having an annuity, stipend, or other yearly payment, payable, or secured to be paid, by any person or persons within this state (except such as are issued out of lands, tenements and hereditaments, or chargeable upon the same) shall be assessed twelve shillings and six-pence for every hundred pounds, or the value thereof in any species or commodities whatsoever, which he, she or they do receive in one year, by virtue of such annuity, stipend, or other yearly payment respectively.

Tobaccoes in
warehouses to
be valued by
the assessors in
whose hun-
dreds such
warehouses be,
&c.

XLIX. *And be it enacted*, That all tobaccoes in the several warehouses, at the time of assessment, shall be valued by the several assessors in whose hundred such warehouses shall respectively be, and the rate of assessment shall be notified to the several inspectors, who are hereby authorized and required to receive such assessment before the tobaccoes be delivered out, except only in case of tobaccoes purchased for the use of this state, the United States, or any of them, or where it shall appear by oath or affirmation of the party, or the testimony of some indifferent witness, that the same tobaccoes have been already assessed in the present assessment; and in case any inspector or inspectors shall deliver out such tobaccoes after notice of such assessment, without receiving the money due for the assessment aforesaid, he shall be liable to pay double the value of such assessment, to be recovered before a single magistrate, who shall render account of and pay the money so recovered to the sheriff of his county, for the use of the public; and the said several inspectors shall, and they are hereby obliged to pay the money by them received for the assessment on tobaccoes delivered out to the collectors of their several counties, within one month after they shall receive the same, under the penalty of paying ten per cent. interest for any money by them longer detained.

L. *And*, Whereas several of the good people of this state may be able and desirous to assist their country, and support the credit thereof, by advancing sums of money to be applied in payment of their taxes as they arise, if properly encouraged:

Persons ad-
vancing mo-
ney to be al-
lowed interest,
&c.

LI. *Be it enacted*, That if any person will pay to the treasurer of the western or eastern shore any sum of money in advance (not less than one hundred dollars) he or she shall receive a certificate from such treasurer therefor, under his hand, in the nature of a loan-office certificate, and on producing the same to the collector of the county, he shall credit such person to the amount of such certificate, with interest thereon, from the date thereof, till payment of his or her assessment ought to have been made, and in the same manner he or she shall be credited by
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