

LV. **And be it enacted,** That if any person appointed commissioner of the tax shall refuse to serve, not having a reasonable excuse in the opinion and judgment of the county court of his county, he shall for such refusal forfeit the sum of two hundred pounds.

C H A P.
XXV.

Penalty on
commissioners
refusing to
serve.

LVI. **And be it enacted,** That if any two of the persons appointed commissioners for any of the counties aforesaid should die, refuse, or be rendered incapable to discharge the duties enjoined by this act, a majority of the three remaining commissioners may nominate and appoint some other in the place of the person who shall die, refuse, or be incapable to act; and if any three or more of the said commissioners should die, refuse, or be incapable to act, the governor, with the advice of the council, may nominate and appoint some person or persons in his or their place, so as to make up the number of three commissioners, and a majority of such three shall fill up the remaining vacancies in manner aforesaid.

How vacan-
cies are to be
filled, &c.

LVII. **And be it enacted,** That if any suit shall be brought against any person for any thing done in pursuance of this act, the suit shall be commenced within six months after the fact committed, and the defendant, in any such suit, may plead the general issue, and give this act and the special matter in evidence, and that the same was done in pursuance and by authority of this act, and if it shall appear so to be done, or if any such suit shall be brought after the time limited, then the jury shall find for the defendant, or if the plaintiff shall become nonsuit, or suffer a discontinuance, or if a verdict shall pass against the plaintiff, or upon demurrer judgment shall be given against him, the defendant shall recover treble costs, and have such remedy for the same as any defendant hath for costs of suit in other cases at law.

Suits to be
brought with-
in six months,
&c.

LVIII. **And be it enacted,** That the collector or his deputy shall, on the request of any person charged, or on the request of any person offering to pay for any person charged, shew to the person so applying the certificate given by the commissioners of such charge, and if required give him a copy thereof; and if it shall appear to any collector, that any person shall reside in any other hundred of his county than that in which his property shall be valued, it is hereby declared to be the duty of such collector to enter such assessment under the hundred where such person shall reside; and if it shall appear to any collector, that any person whose property shall be valued in his county, shall not reside therein, it is hereby declared to be the duty of such collector to make diligent enquiry where such person shall live, and he shall, if known, transmit to the collector of the county where such person shall reside, a copy of the valuation made on the property of such person in his county, and such collector, on receipt thereof, shall enter the same under the hundred where such person shall reside, and collect the same accordingly.

Collector to
shew certifi-
cate, &c.

LIX. **And be it enacted,** That all tobaccos 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 tobaccos be delivered out, except only in case of tobaccos purchased for the use

Tobaccos to
be valued by
the assessor of
the hundred
where the
warehouses
be, &c.

of