

C H A P.
VI.

paid in two payments as aforesaid; and the same shall be collected by the collectors in the several counties in manner above mentioned, or by execution of the body or goods of the person making default; and it shall be lawful for every assessor, and he is hereby directed, on taking the name of any such free male inhabitant, if a single man, to require him to give security for payment of the said fifteen shillings; and in case of refusal or delay, such assessor shall carry him before some justice of the county, who, on refusal or delay to give security, shall commit the person to the gaol of the county, there to remain till payment or security given therefor, and every collector and deputy collector is invested with the same power; and if any such person shall remove out of the county, it is declared to be the duty of any assessor, collector, deputy collector, or commissioner, acquainted therewith, to give information thereof to the collector or deputy collector, or some one of the assessors or commissioners of the county where such person shall be; and any of them, on such notice, shall enquire after and may arrest such person, and carry him before some justice, who shall commit him to the gaol of his county, there to remain till payment of thirty shillings current money and the costs of imprisonment.

Proviso.

XLVIII. Provided always, and be it enacted, That the commissioners of the tax in each county may relate the above payments, or either of them, to such married men of the above description, as shall make it appear to their satisfaction that they have a large family of small children, or are otherwise unable to pay such assessment.

What persons
are deemed
paupers.

XLIX. And, to ascertain what persons shall be deemed paupers and not liable to pay any assessment for the support of government, Be it enacted and declared, That all persons (not included in the above description) whose property shall not be valued above ten pounds current money, shall be and are hereby declared paupers, and shall not be chargeable with any tax to the support of government.

Collectors
fees, &c.

L. And be it enacted, That if any collector shall be obliged to enforce the collection of the assessment by distress and sale, or by execution of the person, he shall receive the same fees as the sheriff is entitled to by law for the like service, payable in current money; and any person, whose property shall be liable for payment of the said assessment, or any part thereof, may discharge the same at any time before sale of the property distrained, in any of the specific articles aforesaid (except fresh pork) at the price aforesaid; and in such case the collector shall receive for his trouble one half of the fees he would be entitled to on sale.

Debtors may
deduct inter-
est, &c.

LI. And be it enacted, That from all interest of money or tobacco, which shall become due between the first day of January seventeen hundred and eighty-three and the first day of January seventeen hundred and eighty-four, the debtor may deduct one sixth part of the said interest, any agreement to the contrary notwithstanding, and any contract hereafter made to the contrary shall be void in law; and if any creditor shall refuse to allow such deduction, he shall forfeit treble the sum of money or quantity of tobacco by him so refused to be deducted, to the use of such debtor, and such debtor may recover the forfeiture on warrant before a justice of the peace, if the sum does not exceed