

be otherwise recovered, by reason of the owner residing out of the state, or the collector not knowing in what county of this state the owner doth reside, it shall and may be lawful for the commissioners of the tax in the county where such lands be, after thirty days public notice, to cause to much of the said lands, or of the timber thereon, to be sold at auction, as may be necessary to pay the assessment.

XX. **And be it enacted,** That all tobaccos in the several warehouses during the course of the year seventeen hundred and eighty-four, shall, instead of assessment or rate as usual, pay per hoghead the sum of one shilling and six-pence current money; and the several inspectors are authorised and required to receive the assessment or rate aforesaid, before the tobaccos be delivered out, except only in case of tobacco purchased for the use of this state or the United States, or either of them; and in case any inspector deliver out such tobaccos, after notice of such rate or assessment, without receiving such rate, he shall be liable to pay double the value thereof, to be recovered before a single magistrate, who shall receive and render account of, and pay the same, to the collector of his county, within one month thereafter, under the penalty of paying ten per cent. interest; and every inspector shall pay the assessment or rate by him received, to the collector of his county, within one month thereafter, under the penalty of paying ten per cent. interest; but no inspector or collector shall be answerable for the assessment on tobacco in warehouses, before they shall respectively receive or ought to have received the same; and every inspector shall render, from time to time, to the commissioners of the tax, a true account of all tobacco in the warehouse under his care.

One shilling
and six-pence
per hoghead
to be paid for
tobacco, &c.

XXI. **Provided always,** That where tobacco was assessed to the owners thereof, during the year seventeen hundred and eighty-three, in their own tobacco houses or warehouses, and the same and the quantity thereof is made appear to the commissioners, or any one of them, by the oath of the party or otherwise, it shall and may be lawful for the commissioners, or the major part of them, to discount the value of said tobacco, as rated for that year, out of the gross amount of the assessment for every person respectively.

Proviso.

XXII. **And be it enacted,** That the said commissioners shall meet on the first Monday in May next, at the usual place of holding their respective county courts, to hear and determine the complaint of any person who may think himself grieved by his property being over valued by any assessor, and shall sit for the space of two days next following, and as often afterwards, within thirty days thereafter, as may be necessary, for determining and hearing all appeals made to them; and if the said commissioners shall not meet and sit as aforesaid, every commissioner failing therein shall forfeit and pay the sum of twenty pounds current money, unless prevented by sickness or other unavoidable accident; and if any person shall apprehend himself injured by the valuation of his property, and shall thereof complain to the said commissioners, they shall, at the time of their sitting to hear appeals, examine any person, or in their discretion the party complaining, on oath, or affirmation if a quaker, menonist, or dunker, touching the particulars or value of such property, and upon due examination or knowledge thereof, abate or increase the said valuation, and a certifi-

Commissioners to hear
complaints,
&c.

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