

collections, and to adjust the same, and make payment of the balances, agreeably to law, and in case of refusal or neglect, to enforce the punctual performance of their duty; and the said intendant may, from special and peculiar circumstances, by his order in writing to either of the treasurers, or the clerk of the general court, direct that any collector's bond be not sued, or, if sued, that the action be continued or struck off.

C H A P.
LXX.

IV. And be it enacted, That the said intendant be authorized to supervise the commissioners of the tax of the several counties, and to direct them in the execution of their office, and, in case of their neglect to perform any of the duties required of them by law, to direct prosecutions against them; and it is declared to be the particular duty of the said intendant to compel returns of the valuation of property in the several counties, and the summary account thereof, in the manner and by the time required by law, and to examine and report to the next general assembly his opinion thereon; and especially to examine and compare the valuation of property in the several counties, and whether, by an average value of lands, slaves, and other property, any inequality has taken place, and (if any) the remedy to prevent the same in future.

To supervise
commission-
ers, &c.

V. And be it enacted, That the said intendant be empowered to superintend the collection or receipt of the revenue, or public monies, arising to the state, from duties, forfeitures, fines, ordinary or marriage licences, or the sale of escheat or vacant lands, or in any other way, and to enforce punctual payment agreeably to law; and all officers entrusted to collect or receive the revenue shall be subject to his control and direction in the execution of their respective offices; and the commissioners of the tax in the several counties are directed to send to the intendant a copy of the account settled by them with the collector of their county, and the naval officers shall transmit to the intendant a copy of their account as settled with the treasurer of his shore; and the clerk of the general court, and the clerks of the several county courts, shall send to the intendant a copy of their accounts, for fines, forfeitures, and amerciaments, and for marriage and ordinary licences; and the register in chancery shall deliver a copy of his account for fees received for seals to process; and every other person concerned in the collection of public monies shall send a copy of their accounts to the said intendant; and all the said returns shall be annually made in the month of October, or oftener if required by the intendant.

To superin-
tend collection
of duties, &c.

VI. And be it enacted, That the said intendant be authorized to supervise the treasurers, and to direct them as to their conduct in office, and as to the mode of keeping and adjusting their accounts; and to direct the auditor in his office, and the passing of the public accounts, and as to the mode of keeping and stating the public accounts, and particularly the account of this state against the United States; and all accounts hereafter liquidated and passed by the auditor-general shall be presented to the intendant, and if passed by him shall be entered on his books; and he is hereby empowered to draw an order or orders on the treasurer for the same, which order or orders, and account, shall be carried back to the auditor, and by him entered on his books.

To supervise
treasurers, &c.

VII. And be it enacted, That the said intendant shall have authority to inspect all debts due to or from the state, and to call on all public debtors for settlement and payment; and to enquire into all contracts made by the public, and to call on the party for performance, and in case of refusal or delay, to direct suits for the breach of contract; and the said intendant may make composition, and release the party, on such terms as he may think proper; and all sheriffs are strictly enjoined to obey any summons for calling any debtor before the intendant, under the penalty of fifty pounds

To inspect
debts, &c.