

year by virtue of such annuity, stipend, or other yearly payment respectively.

*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 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 witnesses, that the same tobaccos have been already assessed in the present assessment; and in case any inspector or inspectors shall deliver out such tobaccos 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 tobaccos delivered out, to the collectors of their several counties, within one month after they shall receive the same, under the penalty of paying twenty per cent. interest for any money by them longer detained.

*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:

*Be it enacted,* That if any person will pay to the treasurer of the western or eastern shore any sum of money