

U. H. J. Obligated to Give Attendance at their respective dwelling Houses on the 5<sup>th</sup> 6<sup>th</sup> & 7<sup>th</sup> days of January next to receive such Certificates as have not been produced to them before that time and that the Commissioners af<sup>d</sup> shall before the [twelfth] day of January next and that every Sheriff shall by the same day of January next attend the said Commissioners at the several County Court Houses where the said Commissioners and Sheriff shall be Obligated to attend or at some convenient time between the 7<sup>th</sup> day of Jan<sup>y</sup> next and the said 12<sup>th</sup> day of January next by them to be Agreed upon where the Sheriff is obliged to lay his List of Taxables together with his Charge of levies against every Debtor this Year before the said Commissioners

Upon which the Commissioners shall proceed to make a computation in this manner Viz. First how much the Total Amount of the Levies Viz. Public County Parish & forty per Poll amounts to in their respective Counties this Year Then to compute what defalcations are to be made for the relief of those that obtain Certificates and deduct the Sum of the defalcation from the Sum Total of the Levies and to Compute as near as they can without making Fractions of a Pound of Tobacco how much p Cent such defalcation amounts to and the said Commissioners shall in all three days time from the said 12<sup>th</sup> day of January certify to the Sheriff under their Hands and Seals a list of what he shall be Obligated to credit every Debtor for till next Year and also that it shall be lawful to make the like Defalcation Deduction p Cent from the Credits of every publick Creditor and shall be Obligated to Allow the same proportion out of his own Allowances whether the same be for Sallaries or otherwise The form of which Oath is as followeth (viz)

I, A B do declare that since I knew or heard that the Act of Assembly was made intituled an Act I have not had nor now have any Tobacco belonging to me to pay my Levies or any part thereof nor any publick or County Allowance or debts due to me from the Sheriff of this County to discount nor any debt or debts due to me from any other Person or Persons that I can now get to pay the same (in case the person has no Tobacco) but if he has Tobacco and not enough, then to add, save only about the sum of Pounds of Tobacco which I will take the best care I can to preserve and pay in part of my said Levies when thereunto Required

As to the second and third particulars that all other Tobacco Debts whether the same be for fees or otherwise more than the Levies due upon Judgm<sup>t</sup> or Execution where the Debtor produces at any time before Payment to the Sheriff