

Liber LL, 5 a hardship and Burthen upon the Severall Sheriffs to give such large  
 Acts Creditts as the defalcations occasioned by giving such Creditts as  
 aforesaid would Amount to without being Enabled to make a Pro-  
 portionable deduction from the Payments for this Year out of the  
 severall Claims due to the Publick Creditors whether it be on Ac-  
 count of the Publick County or Parish Leavy or fourty p pole. Be  
 it therefore Enacted by the Authority advice and Consent aforesaid  
 that it shall and may be lawfull for the severall and respective  
 Sheriffs of the Counties aforesaid who shall by Virtue of this Act be  
 obliged to give such Creditts as aforesaid to deduct such a Propor-  
 tionable Part of the Defalcations Occasioned thereby as well out of  
 their own Claims and Sallery and Ballances Due to them for Levys  
 last year as out of the Claims of the severall Creditors, as shall be  
 p. 30 directed by the Comissioners to be appointed as aforesaid or any  
 of them and such Sheriff shall only be lyable to Pay such Creditors  
 this year the remaining Part of their severall Claims after such  
 deduction is made and the severall Sums of Tobacco so deducted out  
 of the Creditors and Sheriffs Claims for this Year shall be and  
 Remain in the Sheriffs hands as a Credit to the Accounts of such  
 Creditors or Sheriffs the Ensueing Year. Provided always that the  
 Sheriffs shall in no wise be accountable for any of the Insolvencies  
 of the Severall Debtors that he is obliged by this Act to Credit untill  
 another year. But that in all such Cases upon the Sheriffs delivering  
 to the County Court at the time of laying the Leavy next year a true  
 List of the names of such Persons as appear to be Insolvent and the  
 Sums of Tobacco due from them for Levys the severall County  
 Courts are hereby impowered and required in the usuall manner to  
 Levy the totall Sume of Tobacco lost by such Insolvencies by an  
 equall Assessment p Pole upon the taxable Persons within their  
 County to be Collected by the Sheriff in the usuall manner.

Provided always and it is the true Intent and meaning of this Act  
 that Persons Residing in Towns and others that do not usually make  
 Tobacco but Employ themselves in other Business shall not be Ex-  
 empt from Paying their Leavys as usuall or Paying for the same  
 at their Election at the Rate of Two Pence Currant money Per Pound  
 except such of them as will make Oath or Affirmation if a Quaker,  
 in manner and form hereafter appointed in Relation to money in all  
 which Cases the Persons making such Oath or Affirmation shall be  
 Entitled to the same forbearance and Priviledge as in Case of To-  
 bacco Debts. Provided they make such Payment if in money to the  
 Sheriff of the County by the first day of January next who is hereby  
 required to receive the same, and to keep a fair Account of what he  
 shall Receive to be laid before the Comissioners to be appointed  
 by this Act or any of them to be Proportioned to the Claims  
 of the severall Publick Creditors who shall be obliged to receive from  
 the Sheriffs their Proportionable Part of such money in Lieu of so