

by the Authority aforesaid, That whatever Sum or Sums of Money any Tenant shall pay by Way of Land-Tax, by Virtue of this Act, such Tenant shall and may, and he is hereby authorized and empowered to retain in his own Hands such Sum or Sums of Money, and the Costs and Charges which may arise on any Distress for the same, or the Value thereof, out of such Money or other Effects as he, she, or they, is or are by Lease or other Contract obliged to pay for the Use and Occupation of such Lands; any Thing in such Lease or other Contract, or herein before contained, to the contrary thereof, in any wise, notwithstanding.

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And be it further Enacted, by the Authority aforesaid, That each Receiver or Collector of the Land-Tax aforesaid, shall, and he is hereby obliged, on or before the Twenty-fifth Day of June, and the Twenty-fifth Day of December, in every Year, to render to the Rent-Roll-Keeper of the respective Shore, an Account of his Collection of the said Land-Tax for the preceding half Year, in such Manner, Method, and Form, as he shall be, by Writing, under the Hand of the said Rent-Roll-Keeper, directed; and if the said Rent-Roll-Keeper shall not, within Two Months after the End of this Session of Assembly, deliver to the said Receiver or Collector, and in Case of any future Appointment of a new Receiver or Collector, within one Month after he shall proceed to the Execution of his Office, deliver to such Receiver or Collector such Directions as aforesaid, then, and in such Cases, the said Receiver or Collector shall render his said Account, by the respective Times aforesaid, in the best Method and Form he is capable of, giving the most clear and satisfactory Reasons for the Non-payment of such Part of the said Taxes, as he may crave to be allowed for, that the Nature and Circumstances of the Thing will admit of, and the said Rent-Roll-Keeper, upon any such Accounts as aforesaid, being laid before him, shall, and he is hereby obliged, immediately (with the said Receiver or Collector) to proceed to examine, adjust, and settle the same, allowing him as a Salary at the Rate of Ten Pounds per Cent. on the Sum for which he is made answerable on final Settlement of such Account, and thereupon two fair Accounts shall be mutually signed, by the said Rent-Roll-Keeper, and Collector, or Receiver, one whereof shall remain in the Hands of the said Rent-Roll-Keeper, and the other shall be by him, within ten Days after such final Settlement, transmitted to the Commissioners or Trustees aforesaid, and a Copy of such Account, signed by the said Rent-Roll-Keeper, shall be delivered to the said Receiver or Collector, provided he will draw off the same, and the said Receiver or Collector is hereby required and obliged, within Thirty Days after the final Settlement of his Account as aforesaid, to pay to the Commissioners or Trustees aforesaid, the Ballance due thereon.

[Receivers
of the Land-
Tax to
account in
June and
December,
with the
Rent-Roll-
Keeper.]