

Sheriff of their respective County four pounds of Tobacco in Ann Arundel County, twelve pounds of Tobacco in Baltimore County, and Eight pounds of Tobacco in Frederick County in Tobacco or Money within the Times and in the Manner that the Public and County Levies are payable the first of which payments to be made in the Year Seventeen Hundred and seventy five and the Sherriffs aforesaid may and shall collect and levy of and from the Taxable inhabitants of their respective Counties distraint and Execute for the same in like manner as they may Collect and levy distraint and Execute for the Public or County levy and each of the said Sheriffs shall after deducting his Commission for collection Pay what Money shall remain of the said Tax in his respective County for each respective Year to the Commissioners aforesaid on or before the first day of October in each Year which Payments shall be placed by the Commissioners aforesaid to the Credit of such County in the first Place to sink the interest due on the Money drawn out in Virtue of this Act by such County and in the next Place towards the discharge of the Principal so far as the same will extend and when the whole of the Principal lent to any of the said Counties shall be paid in with the Interest as aforesaid the said Commissioners shall thereof give Notice to the Sheriff of the respective County and then there shall be no farther Years Tax by Virtue of the Act in that County

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[And after deducting Commission pay the same to the Commissioners aforesaid.]

And be it enacted that if either of the said Sheriffs shall not make such payment within the Time limited the Commissioners aforesaid shall and may within thirty days thereafter prosecute a writ of Scire facias against him and his sureties on his Office Bond in like manner as they may do on bonds taken by them on the loan of Money and shall recover the like Judgment and have the like Execution and on such proceedings the same Sheriff shall be chargeable with and Pay Intrest at the rate of ffour Per Cent by the Year from the Time he ought to have paid the Money aforesaid untill he shall actually pay the same

[Sheriffs not making Payment, their Office Bonds liable, as on Bonds taken on the Loan of Money.]

And be it further enacted that if any of the Taxable Inhabitants aforesaid Shall pay the said Tax in Tobacco then the Sherriff who receives the same shall on the second day of August Court next thereafter for his County sell the same in open Court for the Benefit of his County and shall in his Account with the said County be allowed Yearly for all Insolvent Taxes in his County from whom the said Tax cannot be collected as well as for those Taxes who Actually Pay in Tobacco and shall be charged and chargeable in the same account with the Price for which the Tobacco aforesaid shall be sold by him and shall at the November Court next after his last collection account for and pay to the Justices of his County for the use of the said County the Surplus of the said Tax remaining after payment of the Principal and Interest as aforesaid

[Sheriffs to sell Tobacco received in Payment in open Court, and be allowed for insolvent Taxes.]

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