CHAP. Account of such Tobacco levied, and how disposed of in a fair Book, apart keep Account from other Matters; and a true Copy thereof under the Hand of the refof the Levy, pective County Clerk, and under the Seal of the faid County, by the faid and transmit County Clerks, belyearly, and every Year, transmitted to the Governor and a Copy there of yearly, to Council of this Province, before the Tenth Day of March next enfuing, afthe Governor ter the Laying of the Levy, for their Inspection. ranged had in new and

III. And be it further Enacted by the Authority, Advice and Consent aforetransmit such faid, That if any Clerk of any County Court aforesaid, shall neglect to transforfeit 1000 mit a Copy of such Account as aforesaid, before the Tenth Day of March as the Tobacco. aforesaid, yearly and every Year, he shall forfeit and pay to our Sovereign Lady the Queen, her Heirs and Successors, the Sum of One Thousand Pounds of Tobacco; one Half to her Majesty, her Heirs and Successors, for the Support of Government, the other Half to the Informer, or him or them, that will fue for the same; to be recovered by Action of Debt, Bill, Plaint, or Information, in any Court of Record of this Province, wherein no Essoin, Protection, or Wager of Law to be allowed.

County Courts impowered to levy Parish and Churchwardens.

IV. and for purchasing Register-Books, and for repairing of Churches, it is prayed that it may be Enacted, And he it Enacted, by the Queen's most excellent Majesty, by and with the Advice and Consent of her Majesty's Governor, Council, and Assembly of this Province, and the Authority of the same, That Application of the Vestry when, and as often as the Necessity of each respective Parish shall require Repairs or Supplies, the Vestry-men and Church-wardens thereof, shall apply themselves to the Justices of the County Courts, at the Time of the laying the County Levy; who, upon the Necessity appearing to them, shall, and are hereby impowered to raise, by an equal Assessment by the Poll, on the Inhabitants of such respective Parish, such Sums of Tobacco as by the said Justices shall be * adjudged necessary to supply the Occasions aforesaid, over and above the County Levy, not exceeding the Sum of Ten Pounds of Tobacco per Poll, in One Year: Which Sum so raised, shall be collected and gathered by the Sheriff of the same County, and paid to the Vestry-men of such respective Parish or Parishes, at the Rate of Five per Cent for his Salary.

* By the Act of 1729, ch. 7, the Vestry-men and Church-wardens are made fole Judges of the Necessity; and the Justices are thereby required to levy any Quantity of Tobacco yearly, not exceeding Ten per Poll, on the Taxable Inhabitants of the Parish, on Application of the

Vestry-men and Church-wardens.

V. And be it further Enasted, by the Authority, Advice and Consent aforeto keep a fair said, That where there is no Minister resident in the Parish, the Vestry-men Account of of each respective Parish in this Province, shall keep a fair Account of the Disposition of the * Forty Pounds of Tobacco per Poll levied in their Parish, according to the Act, entitled, An Act for Establishment of Religious tion of the Parochial Worship, &c. and also of the Ten Pound of Tobacco per Poll, to be levied Taxes, and Copy thereof and raised by virtue of this Act, and a true Copy thereof, under the Hands transmit a Governor and of such principal Vestry-man, or four of his Brethren of longest Standing, shall yearly, and every Year, be transmitted to the Governor and Council of Council. this Province, before the Tenth Day of March, for their Inspection.

* For the Disposition of the 40 per Poll, where there is no Incumbent, see the Act of

1715, ch. 24.

Penalty for neglecting, 1000 to of Tobacco.

VI. And be it further Enasted, by the Authority, Advice and Consent aforesaid, That if the principal Vestry-man, and four of his Brethren, shall neglect to transmit a Copy of such Account as aforesaid, before the Tenth Day of March aforesaid, yearly and every Year, they shall forfeit and pay to our Sovereign Lady the Queen, her Heirs and Successors, the Sum of One Thoufand Pounds of Tobacco, one Half to her Majesty, for Support of Government, the other Half to the Informer, or him or them that will sue for the