

C H A P.
XVIII.Penalty and
Punishment
in Case of
false Swear-
ing and For-
gery.

Receipts. And if any Person shall be convicted of making a false Oath or Affirmation, or producing a forged Certificate, in the Case aforesaid, he shall forfeit and pay Two Hundred and Forty Pounds of Tobacco for every Hundred Pounds Weight of Tobacco contained in such Certificate, and so in Proportion for a less Quantity; and moreover, upon Conviction in any Court of Record, shall suffer as in Case of wilful and corrupt Perjury.

Public and
County Le-
vies, Parish
Charges, Of-
ficers and At-
torneys Fees,
where to be
paid, if in
Tobacco.

XXI. And be it further Enacted, by the Authority aforesaid, That all Tobacco due, or to grow due and payable, for Public and County Levies, Parochial Charges, and all Officers and Attorneys Fees, which shall not be discharged and paid in Gold and Silver, as by this Act is directed, and the Allowance to the Clergy hereby settled, shall be paid and discharged in the following Manner; *That is to say*, The Public and County Levies, in any of the Warehouses within the County on which the same shall be levied; Parochial Charges, and the Allowance to the Clergy, in some Warehouse within that Parish, if required; and all Officers and Attorneys Fees, in some of the Warehouses within the County where the Person shall live to whom the same shall be Chargeable: And should there happen to be any County or Parish without a Warehouse, that then and in such Case all the aforesaid Public and County Levies, Parochial Charges, Officers and Attorneys Fees, or such Part thereof as shall not be paid in Gold or Silver, and Clergy's Allowance, shall be paid by Inspector or Inspectors Notes, at some Warehouse or Warehouses in the next adjacent County or Parish, as the Case may require. **Provided** always, That no Transfer Notes of the preceding Year shall pass in any such Payment.

Old Notes
not to pass.Sheriff's
Commission,
6 per Cent
on the Le-
vies.

XXII. And be it Enacted, That at the Time of laying any Public or County Levies, there shall be levied for the Sheriff that is to collect and pay the same, Six Pounds *per Centum*, and no more; which the said Sheriff is hereby impowered to retain in his own Hands.

Thirty per
Poll to be
paid the Cler-
gy, instead of
40 by the
Act of 1702,
*cb. 1.*Sheriff's
Commission
5 per Cent.

XXIII. And be it further Enacted, That during the Continuance of this Act, the County Courts shall levy on the taxable Inhabitants of the respective Parishes, or Part of Parishes, within their Counties, no more than Thirty Pounds of Tobacco per Poll, instead of Forty Pounds of Tobacco per Poll by a former Act directed; notwithstanding any Thing in the said former Act contained: And that the Clergy shall be paid by Inspector or Inspectors Notes, in their respective Parishes, by the several and respective Sheriffs if an Inspecting Warehouse be in the Parish, otherwise at the next adjacent Inspecting Warehouse or Warehouses to the said Parish, where such his Parishioners have their Tobacco inspected; for which Payment the Sheriff shall retain in his own Hands Five *per Centum*, and no more.

Officers, &c.
to deduct 10
per Cent, at
the Foot of
their Lists of
Fees;or the Debt
forfeited.

XXIV. And be it further Enacted, That the several Officers and Attorneys of this Province, at the Time of sending their several Lists and Accounts to the Sheriffs of the several Counties for Collection, shall and are hereby obliged to make, at the Foot of each Account they shall so send for Collection, in Case the same be paid in Tobacco, a Deduction of Ten *per Centum* for Conveniency; and that any Officer and Attorney who shall neglect or omit to make such Deduction as aforesaid, he or they shall forfeit every such Debt, to the Party or Parties from whom the same shall be due and owing; any Thing herein contained to the contrary notwithstanding.

Ten per Cent
to be allowed
out of Fees
and Levies,
if paid in
Tobacco.

XXV. And be it further Enacted, That out of every Hundred Pounds of Tobacco paid in Discharge of all Officers and Attorneys Fees, and the Public and County Levies, when paid in Tobacco, and so proportionably for a greater or lesser Quantity, there shall be made an Allowance or Abatement to the Payer of Ten Pounds of Tobacco *per Centum*, during the Continuance of this Act.

XXVI. And