

the year, **Be it enacted,** That each and every of the taxable inhabitants of the said counties respectively shall, until the whole of the bills of credit so to be lent and issued to their said respective county, with interest thereon as aforesaid, and also the sheriff's salary of five *per cent.* for collection thereof, are fully raised on the same taxables, yearly, and every year, pay to the sheriff of their respective county four pounds of tobacco in Anne-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 sheriffs aforesaid may and shall collect and levy of and from the taxable inhabitants of their respective counties, distrain and execute for the same, in like manner as they may collect and levy, distrain 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 interest as aforesaid, the said commissioners shall thereof give notice to the sheriff of the respective county, and then there shall be no further year's tax by virtue of this act in that county.

C H A P.
XXI.
Tobacco to be levied in Anne-Arundel, Baltimore and Frederick counties, &c.

XI. **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 proceeding the same sheriff shall be chargeable with and pay interest, at the rate of four *per cent.* by the year, from the time he ought to have paid the money aforesaid, until he shall actually pay the same.

Sheriffs not making payment, their office bonds liable.

XII. **And be it further enacted,** That if any of the taxable inhabitants aforesaid shall pay the said tax in tobacco, then the sheriff 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 open court.

XIII. **And be it enacted,** That after the said roads shall be finished as aforesaid, they shall be and are hereby declared public roads, and no waggon or other carriage of burthen, the tread of each of the wheels whereof doth not exceed five inches, shall, under any pretence whatsoever, be drawn upon any of that part of the said road leading from Watts's branch, which shall lie to the northward of the posts aforesaid, unless barely and necessarily to cross the same, under the penalty of twenty shillings current money for every offence, to be levied by distress to be made of any one of the cattle used for drawing the said waggon or other carriage, within twenty-four hours after the offence committed, by any freeholder within the county where the offence shall be committed, who will distrain for the same, for his own use, and sale of such beast at any time not less than three or more than seven days after such distress made, and if any person shall be beat or assaulted for making, or attempting to make, any such distress, or assisting to do the same, the offence for which distress may be made having been actually committed, every person being guilty of such beating or assault, shall be liable to the action of the party beaten or assaulted, in which shall be recovered, if the same

Roads, when finished, to be public roads, &c.