

C H A P.
LXXXIII.

the names of the assessors, and the sums respectively allowed them, and the commissioners shall pay the assessors or their orders, on demand, under the penalty of fifty pounds current money to the party grieved.

Single male
inhabitants to
be rated 15 s.
&c.

XVI. **And**, whereas it is just that all persons who have ability should contribute in some degree towards the expences of government, **Be it enacted**, That all free, able-bodied, single, male inhabitants of this state, not having children, who are above the age of twenty-one years and under fifty, and are not liable to be assessed the sum of fifty pounds current money, shall be assessed the sum of fifteen shillings current money in lieu of all taxes to the state for the support of government, and every such person shall be rated at fifty pounds property as a rule to determine what he shall pay toward the support of the poor, and other county charges of his county; and the same shall be collected by the collectors in the several counties, and the collector of Baltimore-town, in manner above mentioned, or by execution of the body or goods of the person making default; and it shall be lawful for every assessor, and he is hereby directed, on taking the name of any such free male inhabitant, being a single man, to require him to give security for payment of the said fifteen shillings, and in case of refusal or delay, such assessor shall carry him before some justice of the county, who, on refusal or delay to give security, shall commit the person to the gaol of the county, there to remain till payment or security given therefor, and every collector and deputy collector is invested with the same power; and if any such person shall remove out of the county, it is declared to be the duty of every assessor and every other person acquainted therewith, to give information thereof to some one of the commissioners of the tax, or the collector or deputy collector of the county where such person shall be, and any of them, on such notice, shall inquire after and may arrest such person, and carry him before some justice, who shall commit him to the gaol of his county, there to remain till payment of thirty shillings current money and costs of imprisonment; and if any such person shall make it appear to the commissioners of the tax of his county, that he is unable to pay the said tax, the said commissioners may release such person in the whole, or in part, in their discretion.

What persons
are deemed
paupers, &c.

XVII. **And**, to ascertain what persons shall be deemed paupers and not liable to pay any assessment for the support of government, **Be it enacted and declared**, That all persons (not included in the above description,) whose property shall not be valued above ten pounds current money, shall be and are hereby declared paupers, and shall not be chargeable with any tax to the support of government.

Collectors
fees, &c.

XVIII. **And be it enacted**, That if any collector shall be obliged to enforce the collection of the assessment by distress and sale, and the goods taken by him actually sold, he shall receive the same fees as the sheriff is entitled to by law for the like service, payable in current money.

Debtors may
deduct in-
terest, &c.

XIX. **And be it enacted**, That from all interest of money or tobacco which shall become due between the first day of January seventeen hundred and eighty-six and the first day of January seventeen hundred and eighty-seven, the debtor, making it appear that he pays assessment upon a capital equal to the principal of the debt, may deduct one twelfth part of the said interest, and if any creditor shall refuse to allow such deduction, he shall forfeit treble the sum of money or quantity of tobacco by him so refused to be deducted, to the use of such debtor, and such debtor may recover the forfeiture on warrant before a justice of the peace, if the sum does not exceed his jurisdiction, and if it does, by action at law, as for money or tobacco received to his use.

XX. **And**