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allow the said sheriff such additional compensation out of the county treasury as shall make his whole compensation equal to six per centum on said amount of eight thousand dollars.

CHAP. 350.

SEC. 7. *And be it enacted*, That the said sheriff shall be held liable on his official bond for the collection and payment to the treasurer of said county of the county taxes, and shall be required, when taking his oath of office, to swear that he will well and truly perform the duties of collector of taxes imposed upon him by the provisions of this act, and shall be allowed until the first day of October, in the year succeeding that in which said tax bills, both State and county, shall be placed in his hands for collection, to complete the collection of the same.

Sheriff liable on his official bond.

SEC. 8. *And be it enacted*, That whenever any person shall offer to pay his or her taxes, it shall be the duty of the treasurer of the county to inquire of them what improvement they have made, and what assessable property they have accumulated since the last assessment was made, so that the same may be added to their assessment, and if the said treasurer deems it necessary, he may take the answers of said parties under oath, and any tax payer refusing to make such statement, shall be deprived of all benefits resulting from the provisions of this act.

Treasurer to inquire relative to improvements.

SEC. 9. *And be it enacted*, That it shall be the duty of the sheriff to ascertain from all the tax payers from whom he may collect the taxes, and take a memorandum of all accumulation of assessable property of every kind, and make return of the same to the said board, according to the existing laws which require the present collector to do the same.

Sheriff to ascertain the accumulation of property.

SEC. 10. *And be it enacted*, That all acts, or parts of acts, conflicting with the provisions of this act be, and the same are hereby repealed.

Repealed.

CHAPTER 350.

An act to authorise Ara Spence and William U. Purnell, of Worcester County, to execute a Deed to John Mason, of the same County. Passed March 10, 1847.

WHEREAS, it appears that about the year eighteen hundred and eighteen, that a certain Joseph J. Gillis,

Preamble.