

MARYLAND GAZETTE.

THURSDAY, JANUARY 8, 1784.

An ACT to supply the supplies for the ensuing year.

[Continued.]

And be it enacted, That in all cases where the collector can find no effects on the land belonging to the party chargeable with the assessment sufficient to pay the same, if distressed, and the rate cannot be otherwise recovered, by reason of the owner residing out of the state, or the collector not knowing in what county of this state the owner doth reside, it shall and may be lawful for the commissioners of the tax in the county where such lands be, after thirty days public notice, to cause so much of the said lands, or of the timber thereon, to be sold at auction, as may be necessary to pay the assessment.

And be it enacted, That all tobaccos in the several warehouses, during the course of the year seventeen hundred and eighty-four, shall, instead of assessment or rate as usual, pay per hoghead the sum of one shilling and six pence current money; and the several inspectors are authorized and required to receive the assessment or rate aforesaid, before the tobaccos be delivered out, except only, in case of tobacco purchased for the use of this state or the United States, or either of them; and in case any inspector deliver out such tobaccos, after notice of such rate or assessment, without receiving such rate, he shall be liable to pay double the value thereof, to be recovered before a single magistrate, who shall receive and render account of, and pay the same, to the collector of his county, within one month thereafter; under the penalty of paying ten per cent. interest; and every inspector shall pay the assessment or rate by him received, to the collector of his county, within one month thereafter, under the penalty of paying ten per cent. interest; but no inspector or collector shall be answerable for the assessment on tobacco in warehouses, before they shall respectively receive or ought to have received the same; and every inspector shall render, from time to time, to the commissioners of the tax, a true account of all tobacco in the warehouse under his care.

Provided always, That where tobacco was assessed to the owner thereof, during the year seventeen hundred and eighty-three, in their own tobacco houses or warehouses, and the same and the quantity thereof is made appear to the commissioners, or any one of them, by the oath of the party or otherwise, it shall and may be lawful for the commissioners, or the major part of them, to discount the value of said tobacco, as rated for that year, out of the gross amount of the assessment for every person respectively.

And be it enacted, That the said commissioners shall meet on the first Monday in May next, at the usual place of holding their respective county courts, to hear and determine the complaint of any person who may think himself grieved by his property being overvalued by any assessor, and shall sit for the space of two days next following; and as often afterwards, within thirty days thereafter, as may be necessary, for determining and hearing all appeals made to them; and if the said commissioners shall not meet and sit as aforesaid, every commissioner failing therein shall forfeit and pay the sum of twenty pounds current money, unless prevented by sickness or other unavoidable accident; and if any person shall apprehend himself injured by the valuation of his property, and shall thereof complain to the said commissioners; they shall, at the time of their sitting to hear appeals, examine any person, or in their discretion the party complaining, on oath, or affirmation if a quaker, methonist, or dunker, touching the particulars of value of such property, and upon due examination or knowledge thereof, abate or increase the said valuation, and a certificate of such abatement or increase shall forthwith deliver, or cause to be delivered, to the collector, who shall collect and levy the rate so such person according to the abatement or increase so made.

And be it enacted, That the commissioners of the tax shall, at their first meeting, or within ten days thereafter, appoint the sheriff of each county collector, on his giving bond, with good and sufficient securities to be approved of by the commissioners, and on his refusal or neglect, that they shall appoint such other person as they may judge most proper, to be collector of the tax in their county; and the person so appointed shall appear before the commissioners within five days after notice of his appointment; and in their presence enter into bond, with good and sufficient securities, such as they shall approve, in double the sum to be collected, with condition, that if the above board shall not satisfactorily execute and perform the several duties required of him as collector of the tax for

county, according to law, then the above obligation to be void, else to remain in full force; and the commissioners shall witness the execution of such bond, and immediately thereafter transmit the same to the clerk of the county court, who shall record the same and transmit the original to the clerk of the general court, who shall also forthwith record the same, and immediately thereafter deliver the original to the register of the chancery court, to be by him safely kept in the chancery office; and an attested copy of either of the said records shall be as good evidence in law, as if the said bond was actually produced and proved in court; and any person appointed a collector, who shall, after notice of his appointment, neglect to appear, not having a reasonable excuse in the judgment of the commissioners, or appearing shall refuse to take upon him the office of collector, or shall refuse or neglect to give bond as aforesaid, shall forfeit and pay fifty pounds current money; and the commissioners of the tax may also, in their discretion, remove any collector from his office, and shall, immediately on any vacancy, by death or removal, or by refusal to act, neglect to appear, or to give bond as aforesaid, appoint some other collector, who shall be subject to the same penalty, in case of neglect or refusal, until a proper collector can be procured for such county.

And be it enacted, That the collector or his deputy shall, on the request of any person charged, or on the request of any person offering to pay for any person charged, shew to the person so applying the certificate given by the commissioners of such charge, and if required give him a copy thereof; and if it shall appear to any collector, that any person shall reside in any other district of his county than that in which his property shall be valued, it is hereby declared to be the duty of such collector, to enter such assessment under the district where such person shall reside; and if it shall appear to any collector, that any person whose property shall be valued in his county shall not reside therein, it is hereby declared to be the duty of such collector to make diligent enquiry where such person shall live, and he shall, if known, transmit to the collector of the county where such person shall reside, a copy of the valuation made on the property of such person in his county, and such collector, on receipt thereof, shall enter the same under the district where such person shall reside, and collect the same.

And be it enacted, That the commissioners aforesaid shall and may divide their respective counties into convenient districts, containing not less than one or more than three entire hundreds; and the said collector, with the approbation of the said commissioners, shall appoint a deputy in each district, for whom he shall be answerable.

And be it enacted, That the commissioners shall, on or before the first Monday in July next, make out and deliver to the collectors an alphabetical list of the persons in each district chargeable for the property therein, the amount of the valuation of each person's property respectively, as made by them, or as corrected by them, expressing the sum to be paid thereon by this act.

And be it enacted, That every person shall, on or before the first day of October next, pay to the collector of the county, or his deputy in the district where his property was valued, the assessment imposed by this act, in current money or bank notes.

And be it enacted, That where any person, whose property is chargeable with the rate by this act imposed, shall be under the age of twenty-one years, if the parent or guardian of such infant shall make payment, the same shall be allowed him in his account with such infant.

And be it enacted, That the said collectors and their deputies shall, immediately after the first day of October next, collect the whole assessment imposed by this act, by distress and sale of any goods or chattels within his county, the property of any person charged therewith, of which sale five days notice, excluding the day of notice and sale, shall be given; and by distress and sale of any goods and chattels found on any land chargeable with the said rate, of which the same notice shall be given; which said sales shall be for current money; and if no effects can be found on the said land, the same shall be chargeable with the assessment which may be unpaid, with six per cent. interest thereon from the first day of October next, in the hands of any proprietor; and any goods at any time found on the premises shall be liable to distress and sale for payment thereof; and the respective collectors shall, from time to time, disclose to the commissioners of his county, his receipts of the rate imposed by this act, and shall, from time to time, pay to the treasurer of his shore, by direction of the commissioners, as far as he shall have re-

ceived, so that no great sum of money may long remain in his hands.

And be it enacted, That each of the said collectors shall appear at the place of holding the county court for his county, on the tenth day of November next, and then and there lay before the commissioners of his county an accurate and fair account of his collection of the rate aforesaid, under the penalty of two hundred pounds current money; and the said commissioners shall appear at the same time and place, under the penalty of twenty pounds on each commissioner not appearing, unless prevented by sickness or unavoidable accident; and they shall immediately proceed to adjust his said account, charging him in current money or bank notes, according as he received or ought to have received the same, and shall, upon such settlement, allow to the said collector a commission of four per cent. on the collection of the rate or assessment made in money, bank notes, or certificates allowed by this act, to be discounted, or on the sum they shall adjudge him to be answerable for; and the commissioners shall not allow the collector any deductions of any part of the sums mentioned in the certificates by them made, except only in such cases where it shall appear to them, that he has used all lawful means for the levying and collecting the same, two copies of which account, so adjusted, with a certificate of the balance thereof, shall be signed by the said commissioners, and on or before the twentieth day of November next, delivered to the sheriff of their respective counties, endorsed on the public service, one to be by him forwarded as public letters to the clerk of the house of delegates, and the other to the treasurer of his shore; and every collector shall pay to the treasurer of his shore, on or before the fifth day of December next, the whole balance of his account, adjusted by the commissioners; and upon failure in payment by any collector, the treasurer of his shore shall, on or before the twenty-first day of December next, obtain a copy of his bond, and file the same in the general court, and thereupon scire facias shall issue against such collector and his securities, in the same manner as on bonds to the loan-office, and similar proceedings shall be had to compel payment of the money due, with interest of ten per cent. from the said fifth day of December next.

And, To prevent any damage to any collector from the negligence of his deputies, or by their receiving the taxes and converting the same to their own use, Be it enacted, That the commissioners of the tax be empowered, on hearing (or default to appear on notice) to adjust the account between the collector and any of his deputies, concerning his receipt, collection, or neglect of duty, as deputy collector, and may order the balance to be paid, either immediately, or by a short day to be limited, and may also carry such order into effect, by their warrant, directed to the sheriff, to levy the sum due; in the same manner as by scire facias, on the lands, goods or chattels, of the deputy, or to take his body in execution, as on a capias ad satisfaciendum, in satisfaction thereof.

And be it enacted, That all the certificates of assessment, or rate aforesaid made out by the commissioners, and all their books of proceedings, and the accounts by them settled with the several collectors, shall be fairly transferred by their clerk, and signed by them, and delivered to the sheriff of their respective counties, on or before the twenty-fifth day of November next, under the penalty of fifty pounds current money, to be by the said sheriff forwarded as public letters to the clerk of the house of delegates; and the certificates aforesaid, and the proceedings of the commissioners, and accounts by them settled with the several collectors, shall be by them delivered, on or before the twenty-fifth day of November next, to the clerk of their county, under the penalty of fifty pounds current money, to be by the said clerk safely kept in his office for the inspection of the inhabitants of such county.

And be it enacted, That the clerk to the commissioners in each county shall, on or before the tenth day of September next, make out from the aforesaid certificates of property for collection, and the corrections thereof (if any) by the commissioners, a summary account or list (in columns) in which shall be expressed the number of acres of land, the number of slaves of each description within this act, the weight of plate, the number of horses and black cattle, and the value of each of the said species or kind of property, and all the other property, and the value thereof, in each district; and the whole value in each district extended, and the amount of each column, and shall lay the same before the commissioners, who, after correction thereof, if necessary, shall sign and enclose the same, endorsed for