

MARYLAND GAZETTE.

T H U R S D A Y, FEBRUARY 10, 1785.

An ACT to raise the supplies for the year seventeen hundred and eighty-five, concluded.

AND, As it is the duty of every citizen to pay the taxes imposed by the legislature by the time and in the manner prescribed, and that those who neglect may be known and distinguished, *Be it enacted*, That the collectors of the tax in the several counties be directed and required, under the penalty of fifty pounds current money, on or before the tenth day of October next, to make out an alphabetical list of all persons who shall pay the tax with which their property is chargeable before the first day of the same month of October next, and to lodge, before the said tenth day of October next, one copy of such list with the clerk of their county court, and to send one other copy thereof, by the first conveyance, to the intendant of the revenue; and the said collectors are also hereby directed and required, in the same manner, and under the same penalty, to make out and set up as aforesaid, on or before the tenth day of October next, and on or before the tenth day of every month thereafter, until all the taxes due in the county be collected, a similar list of those who shall have paid on the first day of each month, and to transmit a copy of such list as before directed.

And be it enacted, That if any person shall think that his property is over valued by the commissioners, he may offer to declare the actual worth thereof on oath or affirmation, which the commissioners may administer, and accept as sufficient evidence of the value of the property of such person.

And be it enacted, That the said collectors and their deputies, immediately after the said first day of October next, shall collect the 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 or 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 purchaser; 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 shire, by direction of the commissioners, as far as he shall have received, 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 twentieth 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 continental 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 or continental bank notes, 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 twenty-fifth 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 shire; and every collector shall pay to the treasurer of his shire, on or before the fifth day of December next, the whole balance of his account, adjusted by the commissioners as aforesaid; and, upon failure in payment by any collector, the treasurer of his shire shall, on or before the twentieth 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 securi-

ties, 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 *capias ad satisfaciendum*, in satisfaction thereof.

And, to restrain the ill practices of the several collectors within this state, *Be it enacted*, That where any collector or his deputies shall, by distress or otherwise, collect and receive more than the sum bona fide due, that upon complaint of the person so distressed, the commissioners of the tax for the county where such distress shall be made, or a majority of them, shall, and they are hereby empowered, upon complaint of the party so distressed, to hear and adjust the same; and if it shall appear to the said commissioners of the tax, or a majority of them, that the party so distressed is charged with a greater sum than the amount of his assessment, as by the said commissioners is expressed to be due in their list made and delivered to the said collector, then, and in that case, the said commissioners, or a majority of them, shall and they are hereby directed and empowered to direct the collector to pay double the sum so by him overcharged, with the costs arising on the distress, and the expence of the said commissioners for their meeting and adjusting the same; and the said commissioners, or a majority of them, may carry such order into effect by their warrant to the sheriff or coroner, as the case may be, of their county, to levy the same by *scire facias*, or to take the body of the said collector in execution, as on *capias ad satisfaciendum*, in satisfaction thereof; and if complaint shall be made without just cause, the party complaining shall pay the costs arising on such complaint.

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 transcribed by their clerk, and signed by them, and delivered to the sheriff of their respective counties on or before the thirtieth 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 within five days thereafter 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 first 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 the public service, to the clerk of the house of delegates, and shall, within five days thereafter, under the penalty of fifty pounds on each commissioner, deliver the same to the sheriff of their county, to be by him forwarded as public letters, and under the like penalty; and the clerk of the house of delegates shall enter the said summary account in a book to be provided for that purpose, and keep the original in his office, and, on the second day of the next meeting of the general assembly, he shall lay the same before the house of delegates, for the inspection of the members.

And be it enacted, That the collector of each county, at the time of the settlement of his account, shall pay to every commissioner ten shillings current mo-

ney for each day he shall necessarily attend, and shall also pay to the said commissioners, for the use of their clerk, a sum not exceeding thirty-five pounds current money, for his service under this act; and the amount of all the sums so paid shall, by the said commissioners, be allowed to the said collector on the settlement of his account, in which account shall be expressed the name of the clerk, and the sum of money to him allowed; and the said commissioners shall, after the receipt of the said sum for the use of their clerk, pay the same to him or his order, on demand, under the penalty of fifty pounds current money to the party grieved.

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 are, 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 the said commissioners, or a major part of them, may convey the land so sold to the purchaser and his heirs.

And be it enacted, That all tobaccos in the several warehouses during the course of the year seventeen hundred and eighty-five 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 tobaccos 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.

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 bodied male inhabitants of this state, who are above the age of twenty-one years and under fifty, and are not liable to be rated the sum of one hundred pounds current money, shall be rated the sum of fifteen shillings current money in lieu of all other taxes, and the same shall be collected by the collectors in the several counties in manner above mentioned, or by execution of the body or goods of the person making default; and the constables in the several counties are hereby directed, under the penalty of twenty pounds current money, on or before the first day of August next, to inquire after and take the names of every such free male inhabitant in their county (one list whereof the said constables shall return to the commissioners of the tax, and another to the collector of the county, on or before the first day of September next; and the commissioners of the tax shall make the said constables such allowance for their trouble as they shall think proper) and the said constables shall require every such free male inhabitant to give security for payment of the said fifteen shillings, and in case of refusal or delay, such constable 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 any constable, collector, deputy collector or commissioner, acquainted therewith, to give information thereof to the collector or deputy collector, or some one of the commissioners, 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 twenty-five shillings current money, and the costs of imprisonment.