

they, shall reside, the Receiver or Collector of the Land Tax aforesaid of the County where such Lands lie, shall, in Case no Goods or Chattels of such Person or Persons are to be found within such County, sufficient to answer the Taxes aforesaid, and he is, in every such Case, hereby directed and required to transmit to the Receiver or Collector of the Land-Tax of the County where such Person or Persons shall reside, a Minute in Writing, containing the Name or Names of the Person or Persons, and of the Land, the Quantity of Acres, and the Sum Total of the Tax thereon arising, the Receiver or Collector transmitting such Particulars, thereto signing his Name, and expressing the County whereof he is Receiver or Collector; and every Receiver or Collector, to whom the Particulars before-mentioned shall be, as aforesaid, transmitted, shall, and he is obliged and required forthwith to receive or levy the same, in the Manner by the last preceding Clause directed, having first demanded the said Tax. And whereas it is highly just and reasonable that wherever any Tenant's Goods or Chattels shall be distrained for the Land Tax, by Virtue of this Act imposed, such Tenant should be impowered to indemnify himself against such Tax: It is enacted, that whatever Sum or Sums of Money any Tenant shall pay by Way of Land-Tax, by Virtue of this Act, such Tenant shall and may, and he is hereby authorized and impowered to retain in his own Hands such Sum or Sums of Money, and the Costs and Charges which may arise on any Distrels for the same, or the Value thereof, out of such Money or other Effects as he, she, or they, is or are by Lease or other Contract obliged to pay for the Use and Occupation of such Lands; any Thing in such Lease or other Contract, or herein before contained, to the contrary thereof, in any wise notwithstanding.

THAT each Receiver or Collector of the Land-Tax aforesaid, shall, on or before the Twenty-fifth Day of *June*, and the Twenty fifth Day of *December*, in every Year, render to the Rent-Roll-Keeper of the respective Shore, an Account of his Collection of the said Land-Tax for the preceding half Year, in such Manner, Method, and Form, as he shall be, by Writing, under the Hand of the said Rent-Roll-Keeper, directed; and if the said Rent-Roll Keeper shall not deliver to the said Receiver or Collector, and in Case of any future Appointment of a new Receiver or Collector, within one Month after he shall proceed to the Execution of his Office, deliver to such Receiver or Collector such Directions as aforesaid, then, and in such Cases, the said Receiver or Collector shall render his said Account, by the respective Times aforesaid, in the best Method and Form he is capable of, giving the most clear and satisfactory Reasons for the Non payment of such Part of the said Taxes, as he may crave to be allowed for, that the Nature and Circumstances of the Thing will admit of; and the said Rent-Roll-Keeper, upon any such Accounts as aforesaid, being laid before him, shall, and he is obliged, immediately (with the said Receiver or Collector) to proceed to examine, adjust, and settle the same, allowing him as a Salary at the Rate of *Ten Pounds per Cent.* on the Sum
for