

county, to be taken out of the sums before mentioned to be paid at the time of delivery, the said orders to be drawn in favor of said collectors, after transmitting the manifests directed by this act to the governor and council.—1789, c. 26, § 68. (*but see the following art.*)

4. The collectors at the respective ports shall be allowed 1d. for every hoghead of tobacco shipped from his district, to be paid by the shipper at the time of shipping; and so much of the 68th § of the act to regulate the inspection of tobacco, as directs the governor and council to draw on the justices for 1d. per hoghead, is repealed.—1790, c. 55, § 9.

5. All monies levied by the justices of the levy court in the several counties of this state towards paying the salaries of the chief justices, shall hereafter be paid by the sheriffs or collectors collecting the same, to the treasurer of their respective shore, and if any collector or clerk shall not pay the money intrusted to his collection by virtue of this act to the treasurer of his respective shore, within 30 days after the same shall become due, it shall be lawful for the said treasurer to file an attested copy of such collector's bond, or a proved account of the sum due from such clerk, in the general court of the eastern and western shore respectively, and the clerk of the general court shall thereupon issue a common *capias ad respondendum* against such collector and securities, or against such clerk, returnable to the next succeeding court, and judgment or trial shall be had at the first term, without imparlance or delay; and thereupon execution shall issue against such collector and his securities, and against such clerk, for such sum as by the judgment of the court shall appear to be due.—1797, c. 69, § 5.

6. Every person removing to any county within this state, from the county in which his property hath or may have been assessed, or from any other place without this state, and whose personal property hath not, or may not have been assessed in the county to which he hath or may remove, shall when required by the collector of the county, or his deputy, in which his personal property, or the property under his care, may lie, give to such collector, &c. a full and particular account of his personal property in the said county, &c. liable to be assessed, and which before the time of such request shall not have been assessed in the said county, and the name of the person to whom the same belongs, and if any person shall refuse, or after reasonable or convenient notice shall neglect, to render such account, he shall be subject to the same penalties imposed on persons neglecting to deliver an account to any assessor under this act.—1797, c. 89, § 30.

7. The said collector, or his deputy, shall, on his own knowledge, or the best information he can obtain, value the said property, that is to say, negroes and plate, if any, according to the direction of this act, and all other property to such sum as he believes in his conscience the same may be worth in ready money, and shall certify the same to the commissioners of the tax.—*ibid.* § 31.

8. Every