

rected valuation of property in their county, and shall appoint a person or persons to collect the same; and every collector, before he acts as such, shall give bond, payable to the state, with good and sufficient securities, such as the said justices shall approve of, in double the sum to be collected, with condition, "That if the above bound \_\_\_\_\_, shall well and faithfully execute his office, and the several duties required of him by law, and shall well and truly account for and pay to the justices of the levy court, or their order, the several sums of money which he shall receive or be answerable for by law, at such time as the law shall direct, then the above obligation to be void."—1794, c. 53, § 1.

2. The clerk of each county shall and he is hereby directed to keep a fair and accurate account of such assessment or rate, and how disposed of by the levy court of his county, in a book to be kept for that purpose alone, and shall annually, within 1 month after such assessment, under the penalty of 50l. current money, transmit a copy thereof to the governor and council for their information, of the gross amount of the property in such county, and the amount of the tax for the county expenses; and such clerk shall also within 10 days after such assessment under the penalty of 200l. current money, deliver a fair copy thereof to the collector or collectors appointed as aforesaid.—*ibid.* § 2.

3. And such collector or collectors shall within 20 days thereafter, proceed to collect the same rate, and shall render an account thereof, and pay the same to the order of their respective levy courts, within 6 months after having received the assessment list from the clerk of his county as aforesaid, and in case of refusal or neglect to account or make payment, the said justices may, in their discretion, cause the bond of the collector failing in his duty to be put in suit; and the said justices, on taking bond, shall cause the same to be proved by the witnesses thereto, and their clerk shall record the same, with the probate, and an attested copy of the said bond and probate from the said record, shall be as good evidence in law to maintain an action of debt for the breach of the condition thereof, as if the said bond was actually produced and proved in court, and on suit the justices may order a copy of such bond to be filed in the county court, and thereupon *scire facias* shall issue against such collector, and his securities, in the same manner as by law is directed in the case of bonds to the loan office, and similar proceedings shall be had to compel payment of the money due, with an interest of 6 per cent. from the day appointed for payment; and every person appointed collector shall, before he acts as such, subscribe a declaration of his belief in the christian religion, and take and subscribe the oath or affirmation, of fidelity to this state, directed by the constitution and form of government, and the oath to the United States, unless he had before made the said declaration and taken the said oaths or affirmations.—*ibid.*