

before the first day of November next; and, on default, the same shall be levied by the collectors in manner aforesaid.

C H A P. LII.

V. AND BE IT ENACTED, That each of the said collectors shall render to the commissioners of the tax of his county an accurate and fair account of his collection of the said five shillings, and twelve shillings and six-pence, on the twentieth day of September next, under the penalty of two hundred pounds current money; and each of the commissioners shall attend on the said day, (unless prevented by sickness or other unavoidable accident,) under the penalty of twenty pounds current money; and the said commissioners shall adjust his account, charging him as he received or ought to have received the said five shillings and twelve shillings and six-pence; and the said commissioners shall not allow the collector any deduction of any part of the sums mentioned in the certificates of assessment, except only in such cases where it shall fully appear to them that he has used all lawful means for the collecting and levying 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 September next, delivered to the sheriff of their respective counties, endorsed on the public service, to be by him forwarded as a public letter to the clerk of the house of delegates, and to the treasurer of his shore; and every collector shall pay to the treasurer of his shore, on or before the first day of October 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 tenth day of October 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, with an interest of ten per cent. from the first day of October next; and each of the said collectors shall settle his final account of the twelve shillings and six-pence, payable as aforesaid on the first day of November next, on the fifth day of December next, and shall pay the balance thereof by the twentieth of the said month of December, in the same manner and under the like penalty as before directed, and on default in payment the same proceedings shall be had on his bond as are before mentioned; and the commissioners of the tax of his county are hereby directed to adjust and transmit the said second account in the same manner as they are directed as to the first, on or before the first day of January next.

A fair account to be rendered, &c.

VI. AND BE IT ENACTED, That the collector shall be allowed a commission of four per cent. on the collection of the first payment of five shillings, payable in bills of credit of the last emission at par; or in tobacco or wheat at the prices allowed on payment of taxes, and the commission on the collection of the other two payments of twenty-five shillings shall remain as allowed by the act to raise the supplies for the present year.

Collector's commission.

VII. AND BE IT ENACTED, That so much of the money and specific articles collected in virtue of the second payment of twelve shillings and six-pence as may be necessary, shall be first appropriated to the discharge of one year's interest on certificates, adjusted agreeable to the act relating to public creditors; and if a sum of specie should not be received in discharge of the said second and third payments sufficient to pay one year's interest on such certificates, that the intendant of the revenue be directed to sell for specie as much tobacco, wheat or flour, as will produce money to pay the said interest.

Money, &c. appropriated, &c.

VIII. AND BE IT ENACTED, That if any person has paid, or may before notice of this law pay, the twenty-two shillings and six-pence, one half part of the assessment imposed by the act to raise the supplies for the present year, and required to be paid by the said act on or before the first day of June in the present year, such person shall have credit therefor, and be liable to pay two shillings and six-pence on or before the first day of November next, and shall not be chargeable for any other tax in virtue of the said act, or this present act, except for the five shillings in specie, payable on or before the first day of August next.

Persons having paid to have credit, &c.

IX. AND BE IT ENACTED, That if any person has, in consequence of the said act, paid above twenty-five shillings in the hundred pounds, or the same shall pay before notice of this act, such person shall have returned to him, by the collector who received the same, whatever he has paid above twenty-five shillings in the hundred pound, in the article or articles by him paid, and such person shall not be liable to pay any sum in virtue of this act, except five shillings gold and silver in the hundred pounds as aforesaid.

Collector to return overplus, &c.

X. AND BE IT ENACTED, That the intendant of the revenue be directed to sell, on the best terms he can procure, as much tobacco, wheat flour or wheat, now on hand, or to be received on or before

Intendant to sell tobacco, &c.