

C H A P. VI.

due examination or knowledge thereof, abate or increase the said valuation, and a certificate of such abatement or increase shall forthwith deliver, or cause to be delivered, to the collector, who shall collect and levy the rate from such person according to such abatement or increase.

May call assessors before them, &c.

XXVIII. AND BE IT ENACTED, That the commissioners of the tax shall have full power to call the several assessors before them at the time limited for appeals, or at such other times as they in their discretion shall think reasonable, for the purpose of correcting their valuation of property; and the said commissioners shall have full authority, and they are hereby directed carefully to examine the several certificates of valuation in their respective counties, and to correct the same, though no complaint or appeal to them, so as to make the same as nearly equal as possible.

Value their property, &c.

XXIX. AND BE IT ENACTED, That the property of each assessor shall be valued by the commissioners of his county, or any one of them, on or before the fifteenth day of April next, in the same manner as the property of other persons by this act is directed to be estimated by the assessors, which valuation shall be added to the certificate of the district in which such assessor's property shall be, collected in the same manner as other assessments are directed to be collected.

And appoint collectors, &c.

XXX. AND BE IT ENACTED, That the commissioners of the tax shall, at their first meeting, or within ten days thereafter, appoint such person as they may judge most proper to be collector of the tax in their county, and the person so appointed shall appear before the commissioners within five days after notice of his appointment, and in their presence enter into bond, with good and sufficient securities, such as they shall approve, in double the sum to be collected, with condition, "that if the above bound ——— shall well and faithfully execute and perform the several duties required of him as collector of the tax for ——— county, according to law, then the above obligation to be void, else to remain in full force;" and the commissioners shall witness the execution of such bond, and immediately thereafter transmit the same to the clerk of the county court, who shall record the same, and transmit the original to the clerk of the general court, who shall also forthwith record the same, and immediately thereafter deliver the original to the register of the chancery court, to be by him safely kept in the chancery office; and an attested copy of either of the said records shall be as good evidence in law as if the said bond was actually produced and proved in court; and any person appointed a collector, who shall, after notice of his appointment, neglect to appear, not having a reasonable excuse in the judgment of the commissioners, or appearing shall refuse to take upon him the office of collector, or shall refuse or neglect to give bond as aforesaid, shall forfeit and pay fifty pounds current money; and the commissioners of the tax may also, in their discretion, remove any collector from his office, and shall immediately, on any vacancy by death or removal, or by refusal to act, neglect to appear or to give bond as aforesaid, appoint some other collector, who shall be subject to the same penalty in case of neglect or refusal, until a proper collector can be procured for such county.

Collector to shew certificates, &c.

XXXI. AND BE IT ENACTED, That the collector or his deputy shall, on the request of any person charged, or on the request of any person offering to pay for any person charged, shew to the person so applying the certificate given by the commissioners of such charge, and if required, give him a copy thereof; and if it shall appear to any collector, that any person shall reside in any other district of his county than that in which his property shall be valued, it is hereby declared to be the duty of such collector to enter such assessment under the district where such person shall reside; and if it shall appear to any collector, that any person whose property shall be valued in his county shall not reside therein, it is hereby declared to be the duty of such collector to make diligent inquiry where such person shall live, and he shall, if known, transmit to the collector of the county where such person shall reside a copy of valuation made on the property of such person in his county, and such collector, on receipt thereof, shall enter the same under the district where such person shall reside, and collect the same.

Counties to be divided, &c.

XXXII. AND BE IT ENACTED, That the commissioners aforesaid shall and may divide their respective counties into convenient districts, containing not less than one or more than three entire hundreds; and the said collector, with the approbation of the said commissioners, shall appoint a deputy in each district, for whom he shall be answerable.

List to be delivered, &c.

XXXIII. AND BE IT ENACTED, That the commissioners shall, on or before the first day of May next, make out and deliver to the collectors an alphabetical list of the persons in each district chargeable for the property therein, the amount of the valuation of each person's property respectively, as made by them, or as returned by the assessors, or as corrected by them, expressing the sum to be paid thereon by this act.

XXXIV. AND