

any greater or less sum of the rent reserved; and the lessees shall be assessed in the same manner as lessees of ground-rent, and the lessees shall be chargeable with and pay the sum rated to their lessors, and deduct the same out of the rent, and the lessors are in no case to be chargeable but only on the rent by them received.

C H A P.  
XVII.

XIX. AND BE IT ENACTED, That in all cases where the collector can find no effects on the land belonging to the party chargeable with the assessment sufficient to pay the same, if distressed, and the rate cannot be otherwise recovered, by reason of the owner residing out of the state, or the collector not knowing in what county of this state the owner doth reside, it shall and may be lawful for the commissioners of the tax in the county where such lands be, after thirty days public notice, to cause so much of the said lands, or of the timber thereon, to be sold at auction, as may be necessary to pay the assessment.

Land may be  
sold, &c.

XX. AND BE IT ENACTED, That all tobaccos in the several warehouses during the course of the year seventeen hundred and eighty-four, shall, instead of assessment or rate as usual, pay per hogshead the sum of one shilling and six-pence current money; and the several inspectors are authorized and required to receive the assessment or rate aforesaid, before the tobaccos be delivered out, except only in case of tobacco purchased for the use of this state, or the United States, or either of them; and in case any inspector deliver out such tobaccos after notice of such rate or assessment without receiving such rate, he shall be liable to pay double the value thereof, to be recovered before a single magistrate, who shall receive and render account of, and pay the same, to the collector of his county, within one month thereafter, under the penalty of paying ten per cent. interest; and every inspector shall pay the assessment or rate by him received to the collector of his county within one month thereafter, under the penalty of paying ten per cent. interest; but no inspector or collector shall be answerable for the assessment on tobacco in warehouse, before they shall respectively receive, or ought to have received, the same; and every inspector shall render, from time to time, to the commissioners of the tax, a true account of all tobacco in the warehouses under his care.

How tobacco  
is to be rated,  
&c.

XXI. PROVIDED ALWAYS, That where tobacco was assessed to the owners thereof during the year seventeen hundred and eighty-three, in their own tobacco-houses or warehouses, and the same and the quantity thereof is made appear to the commissioners, or any one of them, by the oath of the party or otherwise, it shall and may be lawful for the commissioners, or the major part of them, to discount the value of said tobacco, as rated for that year, out of the gross amount of the assessment for every person respectively.

Proviso.

XXII. AND BE IT ENACTED, That the said commissioners shall meet on the first Monday in May next, at the usual place of holding their respective county courts, to hear and determine the complaint of any person who may think himself grieved by his property being over valued by any assessor, and shall sit for the space of two days next following, and as often afterwards, within thirty days thereafter, as may be necessary, for determining and hearing all appeals made to them; and if the said commissioners shall not meet and sit as aforesaid, every commissioner failing therein shall forfeit and pay the sum of twenty pounds current money, unless prevented by sickness or other unavoidable accident; and if any person shall apprehend himself injured by the valuation of his property, and shall thereof complain to the said commissioners, they shall, at the time of their sitting to hear appeals, examine any person, or, in their discretion, the party complaining, on oath, or affirmation if a quaker, menonist or tunker, touching the particulars or value of such property, and, upon 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 to such person according to the abatement or increase so made.

Commissioners  
to hear com-  
plaints, &c.

XXIII. AND BE IT ENACTED, That the commissioners of the tax shall, at their first meeting, or within ten days thereafter, appoint the sheriff of each county collector, on his giving bond with good and sufficient securities, to be approved of by the commissioners, and on his refusal or neglect, that they shall appoint such other 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 trans-

Sheriff to be  
appointed col-  
lector, &c.