

C H A P.  
XVII.

mit 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 certifi-  
cates, &c.

XXIV. 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 the 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.

XXV. 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 deli-  
vered, &c.

XXVI. AND BE IT ENACTED, That the commissioners shall, on or before the first Monday in July 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 corrected by them, expressing the sum to be paid thereon by this act.

When the as-  
sessment is to  
be paid, &c.

XXVII. AND BE IT ENACTED, That every person shall, on or before the first day of October next, pay to the collector of the county, or his deputy in the district where his property was valued, the assessment imposed by this act, in current money or bank notes.

Guardians may  
pay for in-  
fants, &c.

XXVIII. AND BE IT ENACTED, That where any person, whose property is chargeable with the rate by this act imposed, shall be under the age of twenty-one years, if the parent or guardian of such infant shall make payment, the same shall be allowed him in his account with such infant.

Time for col-  
lecting the as-  
sessment, &c.

XXIX. AND BE IT ENACTED, That the said collectors and their deputies shall, immediately after the first day of October next, collect the whole assessment imposed by this act, by distress and sale of any goods or chattels within his county, the property of any person charged therewith, of which sale five days notice, excluding the day of notice and sale, shall be given, and by distress and sale of any goods and chattels found on any land chargeable with the said rate, of which the same notice shall be given, which said sales shall be for current money; and if no effects can be found on the said land, the same shall be chargeable with the assessment which may be unpaid, with six per cent. interest thereon from the first day of October next, in the hands of any proprietor; and any goods at any time found on the premises shall be liable to distress and sale for payment thereof; and the respective collectors shall, from time to time, disclose to the commissioners of his county his receipts of the rate imposed by this act, and shall, from time to time, pay to the treasurer of his shire, by direction of the commissioners, as far as he shall have received, so that no great sum of money may long remain in his hands.

Collectors to  
render fair ac-  
counts, &c.

XXX. AND BE IT ENACTED, That each of the said collectors shall appear at the place of holding the county court for his county on the tenth day of November next, and then and there lay before the commissioners of his county an accurate and fair account of his collection of the rate aforesaid, under the penalty of two hundred pounds current money; and the said commissioners shall appear