

appear at the same time and place, under the penalty of twenty pounds on each commissioner not appearing, unless prevented by sickness or unavoidable accident, and they shall immediately proceed to adjust his said account, charging him in current money or bank notes, according as he received or ought to have received the same, and shall, upon such settlement, allow to the said collector a commission of four *per cent.* on the collection of the rate or assessment made in money, bank notes or certificates allowed by this act to be discounted, or on the sum they shall adjudge him to be answerable for, and the commissioners shall not allow the collector any deductions of any part of the sums mentioned in the certificates by them made, except only in such cases where it shall appear to them that he has used all lawful means for the levying and collecting 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 twentieth day of November next delivered to the sheriff of their respective counties, endorsed on the public service, one to be by him forwarded as public letters to the clerk of the house of delegates, and the other to the treasurer of his shore; and every collector shall pay to the treasurer of his shore, on or before the fifth day of December 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 twenty-first day of December 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 due, with interest of ten *per cent.* from the said fifth day of December next.

XXXI. AND, to prevent any damage to any collector from the negligence of his deputies, or by their receiving the taxes and converting the same to their own use, BE IT ENACTED, That the commissioners of the tax be empowered, on hearing, (or default to appear on notice,) to adjust the account between the collector and any of his deputies, concerning his receipt, collection, or neglect of duty, as deputy-collector, and may order the balance to be paid, either immediately, or by a short day to be limited, and may also carry such order into effect, by their warrant, directed to the sheriff, to levy the sum due, in the same manner as by *scire facias*, on the lands, goods or chattels, of the deputy, or to take his body in execution as on a *capias ad satisfaciendum*, in satisfaction thereof.

Commissioners
to adjust ac-
counts, &c.

XXXII. AND BE IT ENACTED, That all the certificates of assessment or rate aforesaid made out by the commissioners, and all their books of proceedings, and the accounts by them settled with the several collectors, shall be fairly transcribed by their clerk, and signed by them, and delivered to the sheriff of their respective counties on or before the twenty-fifth day of November next, under the penalty of fifty pounds current money, to be by the said sheriff forwarded as public letters to the clerk of the house of delegates; and the certificates aforesaid, and the proceedings of the commissioners, and accounts by them settled with the several collectors, shall be by them delivered, on or before the twenty-fifth day of November next, to the clerk of their county, under the penalty of fifty pounds current money, to be by the said clerk safely kept in his office for the inspection of the inhabitants of such county.

Certificates,
&c. to be tran-
scribed, &c.

XXXIII. AND BE IT ENACTED, That the clerk to the commissioners in each county shall, on or before the tenth day of September next, make out from the aforesaid certificates of property for collection, and the corrections thereof, (if any) by the commissioners, a summary account or list (in columns,) in which shall be expressed the number of acres of land, the number of slaves of each description within this act, the weight of plate, the number of horses and black cattle, and the value of each of the said species or kind of property, and all the other property, and the value thereof, in each district, and the whole value in each district extended, and the amount of each column, and shall lay the same before the commissioners, who, after correction thereof, if necessary, shall sign and enclose the same, endorsed for the public service, to the clerk of the house of delegates, and shall, within five days thereafter, under the penalty of fifty pounds on each commissioner, deliver the same to the sheriff of their county, to be by him forwarded as public letters, and under the like penalty; and the clerk of the house of delegates shall enter the said summary account in a book to be provided for that purpose, and keep the original in his office, and on the second day of the next meeting of the general assembly he shall lay the same before the house of delegates, for the inspection of the members.

Clerk to make
out a list, &c.

XXXIV. AND BE IT ENACTED, That the collector of each county, at the time of the settlement of his account, shall pay to every commissioner ten shillings for each day he shall necessarily attend, and shall also pay to the said commissioners, for the use of their clerk, a sum not exceeding eighty dollars, for his service under this act; and the amount of all the sums so paid shall, by the said commissioners,

Collector to pay
commissioners,
&c.