

C H A P.
XVII.

commissioners, be allowed to the said collector on the settlement of his account, in which account shall be expressed the name of the clerk, and the sum of money to him allowed; and the said commissioners shall, after the receipt of the said sum for the use of their clerk, pay the same to him or his order, on demand, under the penalty of fifty pounds current money to the party grieved.

Single men to
be assessed, &c.

XXXV. AND, whereas it is just that all persons who have ability should contribute in some degree towards the expences of government, BE IT ENACTED, That all free able bodied single male inhabitants of this state, who are above the age of twenty-one years and under fifty, and are not liable to be rated the sum of one hundred pounds current money, shall be rated the sum of fifteen shillings current money, in lieu of all other taxes, and the same shall be collected by the collectors in the several counties in manner above mentioned, or by execution of the body or goods of the person making default; and it shall be lawful for every constable, and he is hereby directed, on taking the name of any such free male inhabitant, being a single man, to require him to give security for payment of the said fifteen shillings, and in case of refusal or delay, such constable shall carry him before some justice of the county, who, on refusal or delay to give security, shall commit the person to the gaol of the county, there to remain till payment or security given therefor, and every collector and deputy-collector is invested with the same power; and if any such person shall remove out of the county, it is declared to be the duty of any constable, collector, deputy-collector or commissioner, acquainted therewith, to give information thereof to the collector or deputy-collector, or some one of the commissioners, of the county where such person shall be, and any of them, on such notice, shall inquire after and may arrest such person, and carry him before some justice, who shall commit him to the gaol of his county, there to remain till payment of thirty shillings current money and the costs of imprisonment.

What persons
are paupers.

XXXVI. AND, to ascertain what persons shall be deemed paupers, and not liable to pay any assessment for the support of government, BE IT ENACTED AND DECLARED, That all persons (not included in the above description,) whose property shall not be valued above ten pounds current money, shall be and are hereby declared paupers, and shall not be chargeable with any tax to the support of government.

Collector's fees.

XXXVII. AND BE IT ENACTED, That if any collector shall be obliged to enforce the collection of the assessment by distress and sale, or by execution of the person, he shall receive the same fees as the sheriff is entitled to by law for the like service, payable in current money.

Debtors may
deduct, &c.

XXXVIII. AND BE IT ENACTED, That from all interest of money or tobacco which shall become due between the first day of January, seventeen hundred and eighty-four, and the first day of January, seventeen hundred and eighty-five, if paid at the time it becomes due, or within one month thereafter, the debtor may deduct one twelfth part of the said interest, any agreement to the contrary notwithstanding, and any contract hereafter made to the contrary shall be void in law; and if any creditor shall refuse to allow such deduction, he shall forfeit treble the sum of money or quantity of tobacco by him so refused to be deducted, to the use of such debtor, and such debtor may recover the forfeiture on warrant before a justice of the peace, if the sum does not exceed his jurisdiction, and if it does, by action at law, as for money or tobacco received to his use.

Commissioners,
&c. to take the
oaths, &c.

XXXIX. AND BE IT ENACTED, That if any person appointed a commissioner, or to any office in virtue of this act, hath not heretofore taken the oaths, (or if a quaker, menonist or tunker, the affirmations,) of fidelity and support to this state, such person shall, before he acts as such, take the oaths directed by this act, subscribe a declaration of his belief in the christian religion, and take the oath (or if a quaker, menonist or tunker, the affirmation,) of fidelity to this state, directed by the constitution, and the oath or affirmation prescribed by the act to punish certain crimes and misdemeanors, and to prevent the growth of toryism; which oaths or affirmations any one of the said commissioners, or any justice of the peace, may administer.

Duties may be
performed, &c.

XL. AND BE IT ENACTED, That if any of the days appointed by this act for the performance of any of the duties hereby required shall happen to be a Sunday, then such duties shall be performed on the day following.

Suits, when to
be commenced,
&c.

XLI. AND BE IT ENACTED, That if any suit shall be brought against any person for any thing done in pursuance of this act, the suit shall be commenced within six months after the fact committed, and the defendant in any suit may plead the general issue, and give this act and the special matter in evidence, and that the same was done in pursuance and by authority of this act, and if it shall appear