

XXI. 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.

CHAP. LVI. Counties to be divided, &c.

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

List to be delivered, &c.

XXIII. 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 continental bank notes.

When the assessment is to be paid, &c.

XXIV. AND, whereas congress have agreed to discount one fourth part of their requisitions in continental loan-office certificates for interest due on their domestic debt, BE IT ENACTED, That every person rated and taxed as herein before directed, upon paying three fourths of one half of the tax imposed by this act in specie or bank notes aforesaid, may discount one eighth part of his rate or tax in such continental loan-office certificates for interest, as congress, by their resolution of the twenty-eighth of April, seventeen hundred and eighty-four, have directed and agreed to take in part of their requisitions aforesaid.

Persons may discount, &c.

XXV. 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.

Guardians may pay for infants, &c.

XXVI. AND BE IT ENACTED, That if an executor or administrator shall have any personal estate of the deceased in his hands, chargeable with the assessment imposed by this act, he may inform the assessor, and on payment of the rate, the receipt of the collector shall be sufficient evidence to discharge such executor or administrator for the sum by him paid.

And executors for deceased persons, &c.

XXVII. AND, as it is the duty of every citizen to pay the taxes imposed by the legislature by the time and in the manner prescribed, and that those who neglect may be known and distinguished, BE IT ENACTED, That the collectors of the tax in the several counties be directed and required, under the penalty of fifty pounds current money, on or before the tenth day of October next, to make out an alphabetical list of all persons who shall pay the tax with which their property is chargeable before the first day of the same month of October next, and to lodge, before the said tenth day of October next, one copy of such list with the clerk of their county court, and to send one other copy thereof, by the first conveyance, to the intendant of the revenue; and the said collectors are also hereby directed and required, in the same manner, and under the same penalty, to make out and set up as aforesaid, on or before the tenth day of October next, and on or before the tenth day of every month thereafter, until all the taxes due in the county be collected, a similar list of those who shall have paid on the first day of each month, and to transmit a copy of such list as before directed.

Collectors to make out lists, &c.

XXVIII. AND BE IT ENACTED, That if any person shall think that his property is over valued by the commissioners, he may offer to declare the actual worth thereof on oath or affirmation, which the commissioners may administer, and accept as sufficient evidence of the value of the property of such person.

Persons may declare on oath, &c.

XXIX. AND BE IT ENACTED, That the said collectors and their deputies, immediately after the said first day of October next, shall collect the 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 or 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 purchaser, 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

Time for collecting the assessment, &c.