

C H A P.
LVI.

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 twentieth 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 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 continental 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 or continental bank notes, 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 twenty-fifth 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 shire; and every collector shall pay to the treasurer of his shire, 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 shire shall, on or before the twentieth 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.

Commissioners
to adjust ac-
counts, &c.

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 *capias ad satisfaciendum*, in satisfaction thereof.

Collectors not
to charge more
than the sum
due, &c.

XXXII. AND, to restrain the ill practices of the several collectors within this state, BE IT ENACTED, That where any collector, or his deputies, shall, by distress or otherwise, collect and receive more than the sum *bona fide* due, that upon complaint of the person so distressed, the commissioners of the tax for the county where such distress shall be made, or a majority of them, shall and they are hereby empowered, upon complaint of the party so distressed, to hear and adjust the same; and if it shall appear to the said commissioners of the tax, or a majority of them, that the party so distressed is charged with a greater sum than the amount of his assessment, as by the said commissioners is expressed to be due in their list made and delivered to the said collector, then and in that case the said commissioners, or a majority of them, shall and they are hereby directed and empowered to direct the collector to pay double the sum so by him overcharged, with the costs arising on the distress, and the expence of the said commissioners for their meeting and adjusting the same; and the said commissioners, or a majority of them, may carry such order into effect, by their warrant to the sheriff or coroner, as the case may be, of their county, to levy the same by *scire facias*, or to take the body of the said collector in execution, as on a *capias ad satisfaciendum*, in satisfaction thereof; and if complaint shall be made without just cause, the party complaining shall pay the costs arising on such complaint.

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

XXXIII. 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 thirtieth 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 the accounts by them settled with the several collectors, shall be by them delivered, within five days thereafter, to the clerk of their county, under the penalty of fifty pounds current money,