

money, to be by the said clerk safely kept in his office for the inspection of the inhabitants of such county. C H A P. LVI.

XXXIV. AND BE IT ENACTED, That the clerk to the commissioners in each county shall, on or before the first 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.

XXXV. 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 current money 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 thirty-five pounds current money, for his service under this act, and the amount of all the sums so paid shall, by the said 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.

Collector to pay commissioners, &c.

XXXVI. AND BE IT ENACTED, That in all cases where the collector can find no effects on the land belonging to the party chargeable with the assessment sufficient to pay the same, if distressed, and the rate cannot be otherwise recovered, by reason of the owner residing out of the state, or the collector not knowing in what county of this state the owner doth reside, it shall and may be lawful for the commissioners of the tax in the county where such lands lie, after thirty days public notice, to cause so much of the said lands, or of the timber thereon, to be sold at auction, as may be necessary to pay the assessment; and the said commissioners, or a major part of them, may convey the land so sold to the purchaser and his heirs.

Land may be sold, &c.

XXXVII. AND BE IT ENACTED, That all tobaccos in the several warehouses during the course of the year seventeen hundred and eighty-five, shall, instead of assessment or rate as usual, pay per hogshead the sum of one shilling and six pence current money; and the several inspectors are authorized and required to receive the assessment or rate aforesaid, before the tobaccos be delivered out, except only in case of tobacco purchased for the use of this state, or the United States, or either of them; and in case any inspector deliver out such tobaccos after notice of such rate or assessment without receiving such rate, he shall be liable to pay double the value thereof, to be recovered before a single magistrate, who shall receive and render account of, and pay the same, to the collector of his county, within one month thereafter, under the penalty of paying ten per cent. interest; and every inspector shall pay the assessment or rate by him received to the collector of his county within one month thereafter, under the penalty of paying ten per cent. interest; but no inspector or collector shall be answerable for the assessment on tobacco in warehouses, before they shall respectively receive, or ought to have received, the same; and every inspector shall render, from time to time, to the commissioners of the tax, a true account of all tobacco in the warehouse under his care.

How tobacco is to be rated, &c.

XXXVIII. 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 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 the constables in the several counties are hereby directed, under the penalty of twenty pounds current money, on or before the first day of August next, to inquire after and take

Certain persons to be assessed, &c.