

CHAP. LVI. the names of every such free male inhabitant in their county, one list whereof the said constables shall return to the commissioners of the tax, and another to the collector of the county, on or before the first day of September next; and the commissioners of the tax shall make the said constables such allowance for their trouble as they shall think proper, and the said constables shall require every such free male inhabitant 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 thereof, 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 twenty-five shillings current money and the costs of imprisonment.

Proviso. XXXIX. PROVIDED ALWAYS, AND BE IT ENACTED, That the commissioners of the tax in each county may release the above payments, or either of them, to such married men of the above description, as shall make it appear, to their satisfaction, that they have a large family of small children, or are otherwise unable to pay such assessment.

What persons are paupers. XL. 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. XLI. 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. XLII. 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-five, and the first day of January, seventeen hundred and eighty-six, 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.

Suits, when to be commenced, &c. XLIII. 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 so to be done, or if any suit shall be brought after the time limited, then the jury shall find for the defendant, and if the plaintiff shall become nonsuit, or suffer a discontinuance, or if a verdict shall pass, or upon demurrer judgment shall be given, against him, the defendant shall recover treble costs, and have such remedy for the same as any defendant hath for costs of suit in other cases at law.

Collector to deliver an account, &c. XLIV. AND BE IT ENACTED, That the collector of the tax shall deliver to each person chargeable with property in their respective counties a copy of the amount of their property, with the rate thereon, on or before the first day of September next, under the penalty of twenty pounds current money.

Coin, &c. to be remitted, &c. XLV. AND BE IT ENACTED, That the coin received in virtue of this act, or continental bank notes, if to be procured, (not exceeding one half of the whole assessment,) be remitted to the continental treasury, and that the residue be appropriated to discharge the civil list, and in such other manner as the general assembly shall direct.

Copies to be printed, &c. XLVI. AND BE IT ENACTED, That Mr. Frederick Green, printer, according to his agreement with the house of delegates, shall print, and stich in blue paper covers, five hundred copies of this