

use to take upon him the office of collector, or shall refuse or neglect to give bond as aforesaid, shall forfeit and pay fifty pounds current money; and the commissioners of the tax, or a major part of them, may, in their discretion, remove any collector from his office, and shall immediately on any vacancy, by death or removal, or by refusal to act, neglect to appear, or to give bond as aforesaid, appoint some other collector, who shall be subject to the same penalty in case of neglect, or refusal to accept the office, or to give bond as herein before directed, until a proper collector can be procured for such county, or Baltimore-town.

III. AND BE IT ENACTED, That the commissioners of the tax of the several counties, or a major part of them, may divide their county into convenient districts, (containing not less than one or more than three entire hundreds,) and the collector appointed for the county, with the approbation of the said commissioners, or the major part of them, shall appoint a deputy-collector in each district, for whom the collector shall be answerable; and the collector for Baltimore-town, with the approbation of the commissioners for the said town, or the major part of them, may appoint one or more deputy-collectors; for whom the said collector shall be answerable.

Counties to be divided, &c.

IV. AND BE IT ENACTED, That the commissioners of the tax for the several counties, or the major part of them, shall, on or before the first Monday in August next, make out and deliver to the collectors of their county an alphabetical list of the persons in each district chargeable for the property therein, and 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; and the commissioners of the tax for Baltimore-town, or the major part of them, shall, on or before the first Monday in August next, make out and deliver to the collector of their town an alphabetical list of the persons in the said town and the precincts thereof chargeable for the property therein, and 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.

Commissioners to make out a list, &c.

V. 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 rate or assessment imposed by this act, in current money; and every person chargeable for property in Baltimore-town or its precincts, shall, on or before the said first day of October next, pay to the collector of the said town, or his deputy, the assessment imposed by this act, in money as aforesaid.

When the assessment is to be paid, &c.

VI. AND BE IT ENACTED, That where any person whose property is chargeable with the assessment 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.

VII. AND BE IT ENACTED, That if any 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 said assessment, the receipt of the collector shall be sufficient evidence to discharge such executor or administrator for the sum paid.

And executors for deceased persons, &c.

VIII. AND BE IT ENACTED, That the said collectors and their deputies shall, immediately after the first day of October next, collect the whole assessment imposed by this act, by distress and sale of any goods or chattels within his county, or within Baltimore-town or its precincts, 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 and chattels found on any land chargeable with the said assessment, 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 proprietor; and any goods at any time found on the premises, shall be liable to distress and sale for payment thereof; and the respective collectors of the several counties shall, from time to time, disclose to the commissioners of his county, and the collector for Baltimore-town shall also, from time to time, disclose to the commissioners of the said town, his receipts of the assessment imposed by this act, and shall, from time to time, pay the treasurer of his shore, by direction of the said commissioners respectively, as far as he shall have received, so that no great sum of money may long remain in his hands.

Time for collecting, &c.

IX. AND BE IT ENACTED, That every collector or his deputy shall, on the request of any person charged, or on the request of any person offering to pay for any person charged, shew to the person

Collectors to shew certificates, &c.