

C H A P.  
LXXXIII.

so applying the certificate given by the commissioners of such charge, or a true and just copy of such certificate, and if required give him a copy thereof; and if it shall appear to any collector, that any person shall reside in any other district of his county than that in which his property shall be valued, it is hereby declared to be the duty of such collector to enter such assessment under the district where such person shall reside; and if it shall appear to any collector, that any person whose property shall be valued in his county or town shall not reside therein, it is hereby declared to be the duty of such collector to make diligent inquiry where such person shall live, and he shall, if known, under the penalty of twenty pounds current money, transmit to the commissioners of the tax of the county where such person shall reside a copy of the valuation made on the property of such person in his county, and such commissioners, on receipt thereof, shall enter the same under the district where such person shall reside, and shall order the collector of their county to collect the same.

Oath of col-  
lector.

X. AND BE IT ENACTED, That every person appointed a collector, or deputy-collector, before he acts as such, shall take the following oath of office, (which any commissioner of the tax, or justice of the peace, may administer,) to wit: "I, A. B. do swear, that I will well and truly execute the duties of my office agreeably to the act, entitled, 'An act to raise the supplies for the year seventeen hundred and eighty-six, according to the best of my knowledge, and that I will not ask, demand, collect or receive, from any person, more than the sum charged such person in the list delivered by the commissioners of the tax to the collector of the county; so help me God.'"

Collectors to  
appear, &c.

XI. AND BE IT ENACTED, That the collectors of the several counties shall appear at the place of holding the county court for his county, and the collector of Baltimore-town shall appear before the commissioners of the said town, at such place as they shall appoint, on the twentieth day of November next, and then and there lay before the commissioners of their county, and town, respectively, an accurate and fair account of his collection of the assessment aforesaid, under the penalty of two hundred pounds current money; and the said commissioners respectively shall appear at the same time and place, under the penalty of twenty pounds current money on each commissioner not appearing, unless prevented by sickness, or other unavoidable accident, and they shall immediately proceed to adjust his said account, charging him in current money 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 tax or assessment made in money, or certificates allowed by this act to be discounted, or on the sum they shall adjudge him to be answerable for; and the commissioners shall not allow the collector any deduction 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 tenth 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 tenth day of December next.

Commissioners  
to adjust ac-  
counts, &c.

XII. 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 a *capias ad satisfaciendum*, in satisfaction thereof.

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

XIII. AND BE IT ENACTED, That all the certificates of tax or assessment 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 twenty-fifth 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 commis-  
sioners,