

tioners, and accounts by them settled with the several collectors, shall be by them delivered, on or before the twenty-fifth day of November next; to the clerk of their county, under the penalty of fifty pounds current 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.  
LXXXIII.

XIV. AND BE IT ENACTED, That the commissioners of the tax in the several counties shall procure a good well-bound book; and shall annually cause the final account settled with the collectors of the tax; and also the summary account; to be entered therein, and such final account shall be good and sufficient evidence of such account; and the commissioners of the tax shall also transmit a copy of the said final account to the clerk of the general court of their shire, who shall record the same among the records of his court.

Commissioners  
to procure a  
book, &c.

XV. AND BE IT ENACTED, That the collector of each county, and of Baltimore-town, at the time of the settlement of his account, shall pay to every commissioner ten shillings 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 ten shillings per day, for his services 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 the clerk, pay the same to him or his order, on demand, under the penalty of fifty pounds current money to the party grieved; and the said collectors shall pay the commissioners for the use of the assessors, (for the full and faithful performance of their duty under this act,) any sum not exceeding twenty-five pounds current money for each assessor, which the commissioners shall judge an adequate reward for his service; and the money paid by the commissioners shall be allowed the collector on the settlement of his account; in which shall be expressed the names of the assessors, and the sums respectively allowed them, and the commissioners shall pay the assessors, or their orders, on demand, under the penalty of fifty pounds current money to the party grieved.

Collectors to  
pay commis-  
sioners, &c.

XVI. 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 single male inhabitants of this state, not having children, who are above the age of twenty-one years and under fifty, and are not liable to be assessed the sum of fifty pounds current money, shall be assessed the sum of fifteen shillings current money in lieu of all taxes to the state for the support of government, and every such person shall be rated at fifty pounds property as a rule to determine what he shall pay toward the support of the poor, and other county charges of his county; and the same shall be collected by the collectors in the several counties, and the collectors of Baltimore-town, in manner above mentioned, or by execution of the body or goods of the person making default; and it shall be lawful for every assessor, and he is hereby directed, on taking the name of any such free male inhabitant, being a single man, to require him to give security for payment of the said fifteen shillings, and in case of refusal or delay, such assessor 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 therefor, 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 every assessor, and every other person acquainted therewith, to give information thereof to some one of the commissioners of the tax, or the collector or deputy-collector 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 thirty shillings current money, and costs of imprisonment; and if any such person shall make it appear to the commissioners of the tax of his county, that he is unable to pay the said tax, the said commissioners may release such person in the whole, or in part, in their discretion.

Single men to  
be assessed, &c.

XVII. 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.

What persons  
are deemed pau-  
pers, &c.

XVIII. AND BE IT ENACTED, That if any collector shall be obliged to enforce the collection of the assessment by distress and sale, and the goods taken by him actually sold, he shall receive the same fees as the sheriff is entitled to by law for the like service, payable in current money.

Collector's fees.

XIX. AND