

(30) Commissioners to be appointed as aforesaid or any of them and such Sheriff shall only be liable to pay such Creditors this year. The remaining part of their several Claims after such Deduction is made, and the several Sums of Tobacco so deducted out of the Creditors and Sheriffs Claims for this Year shall be and Remain in the Sheriff's Hands as a Credit to the Accounts of such Creditors in the ensuing Year. PROVIDED always that the Sheriff shall in no wise be accountable for any of the Insolvencies of the several Debtors that he is obliged by this Act to credit until another year. But that in all such Cases upon the Sheriff's delivering to the County Court at the time of laying the Levy next year a true List of the names of such Persons as appear to be insolvent and the Sums of Tobacco due from them for Levys the several County Courts are hereby empowered and required in the said manner to Levy the total Sum of Tobacco lost by such Insolvencies by an equal Apportionment of Poles upon the taxable Persons within their County to be collected by the Sheriff in the usual manner. PROVIDED always and it is the Intent and meaning of this Act that Persons Residing in Towns and others that do not usually make Tobacco but Employ themselves in other Business shall not be exempt from paying their Levys as usual or paying for the same at their Election at the Rate of Two Pence Current Money for Pound except such of them as will make Oath or Affirmation of a Quaker in manner and form hereafter appointed in Relation to money in all which Cases the Persons making such Oath or Affirmation shall be Entitled to the same forbearance and priviledges in Case of Tobacco Debts PROVIDED they make such Payment of in money to the Sheriff of the County by the first day of January next who is hereby required to receive the same, and to keep a fair Account of what he shall Receive to be laid before the Commissioners to be appointed by this Act or any of them by him to be proportioned to the Claims of the several Publick Creditors who shall be obliged to receive from the Sheriff their proportionable Part of such money in Lieu of so much Tobacco as it amounts to and for the better carrying and Direction of the several Commissioners and Sheriffs in their duty in Pursuance of this Act. Be it Enacted that the several Commissioners to be appointed by this Act are hereby required to give their attendance at their respective dwelling houses on the fifth sixth and seventh days of January next to receive all such Certificates as have not been produced to either of them before that time from any of the Inhabitants of their shewing therein the Oath or Affirmation of a Quaker as aforesaid. And the said Commissioners or any of them together with the Sheriff of each respective County are hereby required to meet at their several County Court houses on or before the twelfth day of January next that is to say between the seventh and twelfth of January next by them to be agreed upon where the Sheriff of each County is required to lay his List of Taxables and the List of the Publick Claims, together with his Charge of Levys against every Debtor this year and an Account of the Balances for Levys due to him last year as also a true Account of what money he has received for Levys and from whom before the said Commissioners who shall proceed to make the Computations in manner following (Viz) First how much the total Amount of the Publick County and Parish Levys with the County Poles together with the Sheriff's Allowance whattsoever for Salary or otherwise or for Allowances due to him for Levys last year come to for this year and then to compute what Defalcations are to be made for the Relief of those that Obtain Certificates and so to Deduct the Sum of the Defalcations from the Sume Totall of the Claims as aforesaid, and then to examine

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