

CH. A. P. V.

collector appointed for that purpose, shall neglect or refuse to pay the same to the sheriff of his county, on or before the said tenth day of September next, it shall and may be lawful for the sheriff, and he is hereby directed to execute the effects of the defaulters, and after giving five days notice of the day of sale by advertisement, shall sell the effects so taken in execution to the highest bidder, returning the overplus, if any, after deducting his customary fees and charges thereon, to the owner or owners.

III. And be it enacted, That the money which shall be collected in virtue of this act, by the respective sheriffs, shall be paid to either of the treasurers of the western and eastern shores for the time being, retaining in their hands five per cent. as a commission, on or before the twentieth Day of December next, under the Penalty of five hundred Pounds common money. And, the better to enable the sheriffs to execute this law,

Sheriffs to pay the money collected to the treasurers, &c.

IV. Be it enacted, That the collectors, and every of them, appointed as aforesaid, shall render in writing, upon oath, an account to the several sheriffs, on or before the twentieth day of August next, distinguishing therein, the non-enrollers of whom they have collected, and those of whom they have not collected, the said fines, and shall also, on or before the said twentieth day of August next, pay all money by them respectively received, to the treasurer of their shore, or render an account of the disposition thereof, under the penalty of two hundred pounds current money; and the said sheriffs are hereby directed to make return of the said accounts to the next general assembly which shall be held after rendition of the same as aforesaid, under the penalty of five hundred pounds common money.

Collectors to render an account in writing of non-enrollers, &c.

V. Provided, That if any person assessed as aforesaid can make it appear, by a certificate from under the hand of a field officer of the battalion, or the captain of the company in which he is enrolled, that he did enrol agreeable to the resolves of convention, it shall not be lawful for the sheriff to levy the same.

Proviso.

VI. And provided also, That if any two magistrates, on application, shall certify to the sheriff, that to their knowledge and belief the person or persons so applying has been assessed, as aforesaid, more than their circumstances will enable them to pay, it shall not be lawful for the sheriff so certified, to levy or collect any larger sum or sums than the said magistrates shall judge reasonable and just to be paid, which said sum or sums shall be notified in the certificate by the said two magistrates.

Proviso.

VII. And be it enacted, That if any collector, appointed as aforesaid, shall be dead or removed, and no account can be obtained, the sheriff shall then apply to the chairman, some member, or clerk of the committee, at the time of making the assessment, who shall make out from the minute book and deliver such sheriff an exact list of the persons names, with the respective fines annexed, that were assessed in such dead or absent collector's district; and the said sheriff shall call on the person so assessed, and where no receipt or sufficient evidence can be produced of the payment of the said fines, the said sheriff shall

How sheriffs are to act when former collectors are dead.