

shall, on or before the fifteenth day of July next, enclose and endorse for the public service, and deliver to the sheriffs of their respective counties, to be by them forwarded, as public letters, to the treasurer of his shore.

XV. And be it enacted, That if any commissioner shall refuse to serve, not having a lawful excuse, in the opinion and judgment of the county court of his county, such commissioner, for every such refusal, shall forfeit the sum of two hundred pounds common money.

Penalty on commissioners refusing to serve.

XVI. And be it enacted, That the justices of the several county courts shall, and they are hereby empowered and required, at their next March courts at farthest, to adjust the public expences of their several counties, and apportion the same according to the assessment of property in each county respectively; and the clerk of each county shall, and he is hereby enjoined and required to make out a fair copy of the rate so made by the justices aforesaid to the sheriff of the county, who shall, and he is hereby authorized and required to collect the same in the same manner the public assessment herein before mentioned is directed to be collected, for which he shall receive five per cent. commission, and shall pay the same assessment to the order of the several county courts respectively, on or before the last day of August next; and in case of failure in payment, the justices of said courts may cause the sheriff's bond to be put in suit for recovery of the same.

Justices to adjust the public expences, &c.

XVII. And be it enacted, That every assessor shall, and he is hereby obliged, under the penalty of fifty pounds, before he proceeds to correct his returns, take the following oath, or affirmation if a quaker, menonist, or dunker, to wit, "I, A. B. do swear, or solemnly, sincerely and truly declare and affirm, that I will well and truly execute the duty of an assessor, and will faithfully, justly, and impartially, in every respect, assess the pound rate agreeable to, and in all things comply with, the directions of the act, entitled, An additional supplement to the acts for assessment of property, according to the best of my skill and judgment, and will spare no person for favour or affection, nor grieve any person for hatred, malice, or ill will;" which oath or affirmation any one of the commissioners of his county may administer.

Oath of the assessor.

XVIII. And be it enacted, That there be set apart, by the governor and council, the sum of one hundred and thirty thousand dollars, out of the first money collected in virtue of this act that can be spared from defraying the necessary expences of this state, to comply with the first quarterly payment, according to the late requisition of congress.

130,000 dollars to be set apart, &c.

XIX. And be it enacted, That where the commissioners and assessors in any county, from sickness or other cause, do not correct their returns agreeable to the directions of this act, it shall and may be lawful for the commissioners, or any three of them, and they are hereby required, under the penalty of two hundred pounds common money, to give out the returns as they now stand to the collector in each county at some time between the first day of March next and the twenty-fifth day of the same month.

Penalty on commissioners not giving out their returns, &c.