

out such tobaccos after notice of such assessment, without receiving the money due for the assessment aforesaid, he shall be liable to pay double the value of such assessment, to be recovered before a single magistrate, who shall render account of and pay the money so recovered to the sheriff of his county, for the use of the public; and the said several inspectors shall, and they are hereby obliged to pay the money by them received for the assessment on tobaccos delivered out to the collectors of their several counties within one month after they shall receive the same, under the penalty of paying ten per cent. interest for any money by them longer detained.

C H A P.
VII.

XLIII. And, Whereas several of the good people of this state may be able and desirous to assist their country, and support the credit thereof, by advancing sums of money to be applied in payment of their taxes as they arise, if properly encouraged,

XLIV. Be it enacted, That the resolve of the general assembly for the loan of money heretofore made shall be and is hereby ratified and confirmed, and the public faith pledged for the re-payment of all sums of money lent, or hereafter to be lent, in pursuance of said resolve, with interest thereon; and if any person will pay to the treasurer of the western or eastern shore any sum of money in advance (not less than one hundred dollars) he or she shall receive a certificate from such treasurer therefor, under his hand, in the nature of a loan-office certificate, and on producing the same to the collector of the county, he shall credit such person to the amount of such certificate, with interest thereon, from the date thereof, till payment of his or her assessment ought to have been made, and in the same manner he or she shall be credited by the collector, and paid interest on the balance in any future collection, according to the sum of money advanced.

A resolve of
the general
assembly con-
firmed.

XLV. And be it enacted, That out of the money to be collected in virtue of this act, so much thereof as may be necessary shall be applied towards payment of the remaining three-fourths of the sum of five hundred and twenty thousand dollars, according to the late requisition of congress, and the residue thereof shall be lodged in the treasury, and applied to the payment of interest for money borrowed, and other the expences of this state.

How the mo-
ney collected
is to be ap-
plied.

XLVI. And be it enacted, That the collectors of the public assessment under the act, entitled, An additional supplement to the acts for assessment of property, shall be allowed at the rate of four per cent. on the settlement of their accounts with the commissioners of the tax, any thing in the said recited act to the contrary notwithstanding.

Collectors un-
der a former
act to be al-
lowed 4 per
cent. &c.

XLVII. And be it enacted, That in all cases where the sheriffs of the several counties, or any other persons who may be appointed collectors in virtue of this act, or who may have been heretofore appointed collectors under any former assessment act, do not give the security required by law in a reasonable time after the delivery of the assessment or pound rate to such collectors, it shall and may be lawful for the commissioners of the tax in each county, or the major part of them, and they are hereby authorized and required to name some other fit and proper person in their respective counties to be collector of the assess-

Collector not
giving securi-
ty, commis-
sioners to
name another,
&c.

ment