

C H A P.
XXXV.

the assessors in
whose hun-
dreds such
warehouses
be, &c.

in whose hundred such warehouses shall respectively be, and the rate of assessment shall be notified to the several inspectors, who are hereby authorized and required to receive such assessment before the tobaccos be delivered out, except only in case of tobaccos purchased for the use of this state, the United States, or any of them, or where it shall appear by oath or affirmation of the party, or the testimony of some indifferent witness, that the same tobaccos have been already assessed in the present assessment; and in case any inspector or inspectors shall deliver 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 twenty per cent. interest for any money by them longer detained.

L. 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:

Persons ad-
vancing mo-
ney to be al-
lowed inter-
est, &c.

LI. Be it enacted, That 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.

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

LII. 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 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 assessment and rate under this act, who shall qualify himself and give security, as in said act is directed, and in all respects shall comply with the same; and such collector shall be entitled to the commission above specified.

Justices to ad-
just the coun-
ty expences,
&c.

LIII. And be it enacted, That the justices of the several county courts shall, and they are hereby empowered and required, at their November adjourned courts, or March courts at farthest, to adjust the public expences of their several counties, including an allowance for the poor, and apportion the same according to the late assessment of property in each county respectively; and the clerk of each county shall,