

shall, and he is hereby enjoined and required to make out a fair copy of the rate so made by the justices aforesaid, to be by him delivered 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 the said courts may cause the sheriff's bond to be put in suit for recovery of the same.

LIV. And be it enacted, That the commissioners of the tax shall have full power and authority to call the several assessors before them, at the time limited for appeals, or at such other time or times as they in their discretion shall think reasonable, for the purpose of correcting the assessment or rate. And the said commissioners shall have full power and authority to correct the several lists of assessment in their respective counties, so as to make the same as nearly equal as possible; or may direct the several assessors, when before them, to make such corrections.

Commissioners may correct the assessment, &c.

LV. And be it enacted, That where commissioners of the tax may have heard the party interested on appeal, who may have been overcharged, and the money paid on the erroneous assessment, it shall and may be lawful for the present commissioners of the tax to make the proper deduction out of the present tax, and direct the collector to make his collection accordingly.

May order money over charged to be deducted, &c.

LVI. And, Whereas it is thought expedient that persons who have no families, and who make great sums by their trade or industry, and who pay no tax whatever under the rate or assessment, should contribute something towards the expences of government and the support of the war:

LVII. Be it enacted, That all able bodied male inhabitants of the several districts, who have no families, and are above the age of twenty-one years and under fifty, and are not otherwise rated or assessed, shall be assessed the sum of eleven pounds five shillings, in lieu of all other taxes, and that the same assessment be collected by the collectors in the several counties in manner above mentioned, and be paid to the several treasurers at the time herein before specified, any law or usage to the contrary notwithstanding.

Males having no families to be assessed 11 l. 5 s. &c.

LVIII. And, Whereas it is thought reasonable that all vessels, the property of persons residing in this state, and employed in carrying on foreign trade and commerce, should be assessed,

LIX. Be it enacted, That for every such vessel, at the time of her entry with the naval officer, there shall be paid to the said naval officer where such vessel is entered, the sum of fifteen shillings for every ton burthen such vessel may be computed to carry, in lieu of all other assessment or rate; and the several naval officers shall be accountable, on oath, to the treasurer of the shore where such entry is made for the money so received, and shall pay the same, first deducting a commission of

Vessels to be assessed at 15 s. per ton, &c.