

1780.

L A W S of the S T A T E of

C H A P. XXV.

after the tenth day of June next, and the collection shall be completed and payment made into the treasury on or before the tenth day of July next, under the like penalties limited by said acts; and the remaining sum of ten pounds of the said additional sum shall be collected in the same manner the said sum of five pounds is directed to be collected by said acts, and payment may be enforced after the tenth day of November next, and the collection shall be completed and payment made into the treasury on or before the tenth day of December next, under the like penalties limited by said acts, and in case of payment in bills to be emitted in pursuance of the recommendation of congress, the same shall be discounted at the rate of one for forty, and each collector shall be allowed a commission of three per cent. on the sum by him collected in virtue of this act.

Collectors to receive fees on executions according to the act for the regulation of officers fees, &c.

III. And be it enacted, That in case any collector shall be obliged to proceed to a sale of the goods and chattels of any person, to enforce the collection of the assessment, set, levied, and assessed, in virtue of this act, or the act, entitled, An act for the assessment of property within this state, or the act to aid the proceedings of the commissioners of the tax, and for other purposes, shall have and receive the same fees and allowances as for the service of executions, according to the act, entitled, An act for the regulation of officers fees, passed at November session, seventeen hundred and seventy-nine.

Collectors to account for treble tax, &c.

IV. And be it enacted, That the several collectors, at the time of settlement of their accounts with the commissioners of the tax for their county, shall account to the said commissioners for the treble tax due by law in their counties respectively, and the said collectors shall pay the treble tax by them collected, or which by law they ought to collect, to the treasurer of his shore, at the time appointed by law for the payment of the public assessment, and in case of default, they shall be answerable for and liable to pay an interest of twenty per cent. on the said sum, and every collector who hath collected the treble tax, and omitted to pay the same into the treasury, and every collector who by law ought to have collected the treble tax, shall be accountable for the treble tax, due by law, in his county, to the commissioners for stating and settling the public accounts.

£. 28 of tobacco to be set on every 100 pounds worth of property, &c.

V. And be it enacted, That for every hundred pounds worth of property real or personal within this state, as above rated, the sum of twenty-eight pounds of tobacco shall be set and assessed, and after that rate for every greater or lesser sum, and shall be collected in the same manner the said sum of five pounds is directed to be collected, and payment may be enforced after the first day of September next, and the collection shall be completed on or before the twentieth day of October next.

Tobacco may be paid in transfer notes, &c.

VI. And be it enacted, That any person chargeable with the said rate or assessment in tobacco, may pay the same on or before the last day of September, in transfer notes, or in beef on the hoof, or wheat or wheat flour in barrels, or in money, at the rates specified by congress, that is to say, to the sheriff, in money, at the rate of nine pounds per hundred, if in bills of the new emission at the rate of one for forty, if in crop tobacco the person paying shall have an allowance of ten per cent.

VII. And