

C H A P.
XI, XII,
XIII.

court shall make an entry of such qualification in the minutes of their proceedings.

C H A P. XII.

An ACT for the relief of those who have and may suffer by the British army.

Preamble.

WHEREAS, by the laws of this state heretofore made, the governor and council were empowered to make an allowance in the assessment of any person who should be compelled by the enemy to leave his habitation and be thereby rendered incapable to carry on his business or occupation, or hath lost his negroes, by means of the enemy, or otherwise greatly suffered; which laws, though calculated to relieve the distresses of the suffering inhabitants of this state in point of taxation, hath not had the desired effect, by reason of the difficulty and expence in attending the governor and council to prove themselves proper objects of the relief intended:

Commission-
ers of tax to
make allow-
ance to per-
sons suffering
by the enemy,
&c.

II. Be it therefore enacted, by the General Assembly of Maryland, That the commissioners of the tax in the several counties of this state, or any three of them, may, on the application of any person or persons who have been or shall be compelled by the enemy to leave his or her habitation, and be thereby rendered incapable to carry on his, her, or their business or occupation, or have lost their slaves, by means of the enemy, or otherwise greatly suffered, in the profits of his, her or their farms or plantations, on satisfactory evidence being given of such sufferings or losses, to make such allowance or deduction in the present or any future assessment as to them shall seem just and reasonable; provided that no allowance or deduction shall be given to any person, unless he or they have manifested their attachment to this state, by taking an oath of fidelity and support thereto, agreeable to the laws of this state.

Continuance.

III. This act to continue for one year, and to the end of the next session of assembly which shall happen thereafter.

C H A P. XIII.

An ACT for the appointment of several collectors in each county, where necessary, and for other purposes therein mentioned.

Preamble.

WHEREAS it is represented to this general assembly, that in divers counties within this state the sheriffs have refused to undertake the collection of the public tax, and the finding any one collector is attended with difficulty, whereby the collection of the public money is delayed, to the manifest inconvenience to the state in general: For remedy whereof,

Penalty on
sheriffs re-
fusing to col-
lect, &c.

II. Be it enacted, by the General Assembly of Maryland, That in case of neglect or refusal hereafter by the sheriff of any county to give security, and proceed on the collection of the public tax, he shall forfeit and pay two hundred pounds currency; and it shall and may be lawful