

shall apprehend himself thereby injured, and shall thereof complain to the said commissioners, the said commissioners shall and may, at the time of their sitting to hear appeals as aforesaid, particularly examine any person, or in their discretion the party complaining, on oath, or affirmation if a quaker, menonist, or dunker, touching the particulars or value of such property, and upon due examination or knowledge thereof, abate or encrease the said valuation, and a certificate of such abatement or encrease shall forthwith make and deliver, or cause to be delivered, to the collector, who shall collect and levy the tax due from such person, according to such abatement or encrease.

XXVIII. And be it enacted, That the commissioners of the tax shall, at their said first meeting, or within ten days thereafter, appoint either the sheriff, or such other person as they may judge sufficient and more proper, to be collector of the tax in their respective county; and the person so appointed collector shall appear before the commissioners within five days thereafter, and enter into bond, with good and sufficient securities, such as the said commissioners shall approve, in double the sum to be collected, payable to this state, with condition, "That if the above bound shall well and faithfully execute and perform the several duties required of him as collector of the tax for county, according to law, then the above obligation to be void, else to remain in full force and virtue;" and the commissioners, in whose presence the said bond shall be executed, shall subscribe the same as witnesses to the execution thereof, and shall forthwith transmit the said bond to the clerk of the county court, who shall record the same, and transmit it to the clerk of the general court, who shall immediately record the same bond, and after entry thereof upon record, the said clerk shall deliver the original to the register of the chancery court, to be by him safely kept in the chancery office, and an attested copy of either of the said records shall be as good evidence in law as if the said bond was actually produced and proved in court; and any person appointed a collector, who shall, after notice of his appointment, neglect to appear, not having a reasonable excuse in the judgment of the commissioners, or appearing, shall refuse to take upon himself the office of collector, or shall refuse or neglect to give bond as aforesaid, shall forfeit and pay two hundred pounds; and the commissioners of the tax may also in their discretion remove any collector from his office, and shall and may forthwith, on any vacancy by refusal to act, neglect to appear, or to give bond as aforesaid, or on removal from office or death of any collector, appoint some other collector for their county, who shall be subject to the same penalty, in case of neglect or refusal, until a proper collector can be procured for that county.

To appoint a collector, &c.

XXIX. And be it enacted, That the commissioners aforesaid shall and may divide their respective counties into convenient districts, containing not less than one or more than three entire hundreds, and the said collectors shall appoint a deputy residing in each district, for whom he shall be answerable, and who shall be approved by the commissioners.

May divide their county into districts, &c.

XXX. And be it enacted, That the commissioners shall, on or before the twenty-first day of March next, make out and deliver to the collectors an alphabetical list of the persons in each hundred chargeable for

To deliver a list to collectors, &c.