

C H A P.
XXV.Collectors to
appear before
the commis-
sioners, &c.

XLIV. **And be it enacted,** That the said collectors and their deputies shall, on the twenty-first day of April next, appear before the commissioners of their respective county, and shew to them who hath not paid their said first part of the tax aforesaid, and shall then disclose to them, as far as they know, the particular persons who are chargeable with the payment of wheat; and the commissioners shall cause their clerk to mark in their list, where they so adjudge, that the persons or any of them be executed for wheat; and the collectors may and shall, immediately after the said twenty-first day of April, collect the said first part of the tax by distress and sale of any goods or chattels within his county, the property of any person charged therewith, of which sale five days notice, excluding the day of notice and sale, shall be given; and by distress and sale of any goods or chattels found on the land of any person assessed, of which the same notice shall be given, which said sales shall be for wheat, or Spanish dollars, payable in other silver, or in gold, or new bills of credit to the value, according as the person distrained may be chargeable to pay; and if no effects can be found on the lands valued as aforesaid, the same lands shall be chargeable with the assessment which may be due for the same, and unpaid, with six per cent. interest thereon from the day appointed by this act for payment, in the hands of any purchaser; and any goods at any time found on the premises shall be liable to distress and sale for payment thereof; and the respective collectors shall, from time to time, disclose to the commissioners of his county his receipts of the tax imposed by this act, and shall from time to time pay to the treasurer of his shire, by direction of the commissioners, as far as he shall have received, so that no great sum of money may long remain in his hands.

To lay before
them an ac-
count, &c.

XLV. **And be it enacted,** That each of the said collectors shall appear at the place of holding the county court for his county, on the fifteenth day of May next, and then and there lay before the commissioners of his county, a fair, clear, and regular account of his collection of the first part of the rate aforesaid, under the penalty of one hundred pounds; and the said commissioners shall appear, at the same time and place, under the penalty of twenty pounds on each commissioner not appearing, unless prevented by sickness or other unavoidable accident; and they shall immediately proceed to settle and adjust his said account, charging him in money or tobacco, according as he received or ought to have received the same, and shall, upon such settlement, allow to the said collector a commission of four per cent. on the whole by him actually received, or for what they shall adjudge him to be answerable for not having received, and also a commission of two per cent. for what he shall have discounted on the commissaries receipts; and the commissioners shall not allow to the collector any deductions of any part of the said sums mentioned in the said certificates of assessment, except in such case where it shall appear to them that he has used all lawful ways and means for the levying and collecting the same, a copy of which account, so settled and adjusted, with a certificate of the balance thereof, shall be signed by the said commissioners, and on or before the twentieth day of May next enclosed for the public service, and delivered to the sheriff of their respective counties, to be by him forwarded as public letters to the treasurer of his shire; and every collector shall pay to the treasurer of his shire, on or before the first day of June next,* the whole balance due from him on his account settled and

* 1781 Nov 21 collectors saved harmless for not doing this