

and adjusted by the commissioners; and upon failure in payment by any collector, the treasurer of his shire shall, on or before the tenth day of June next, obtain a copy of his bond, and file the same in the general court, and thereupon *scire facias* shall issue against such collector and his securities, in the same manner as on bonds to the loan-office, and similar proceedings shall be had to compel payment of the money due, with interest of ten per cent. from the day appointed by this act for payment.

XLVI. And, To prevent any loss or inconvenience to the collectors by their deputies receiving the taxes and converting the money to their own use, or from the negligence of their deputies:

XLVII. Be it enacted, That the commissioners of the tax shall be and are hereby empowered, on hearing or default, on notice, to settle and adjust the account between the collector and either of his deputies, concerning his receipt, collection, or defaults, as deputy collector, and may order the balance to be paid, either immediately, or by a day to be limited, and may also carry such order into effect, by their warrant, directed to the sheriff, to levy the sum due, in the same manner as on a *scire facias*, of the lands, tenements, goods, and chattels, of the deputy, or to take his body in execution, as on a *capias ad satisfaciendum*, in satisfaction thereof.

Commissioners may adjust the accounts between the collector and his deputy, &c.

XLVIII. And be it enacted, That the deputy collectors shall pay over to their principals, and the principal shall pay over to the use of the public, the identical tobacco and money they shall receive under this act, except such small sums of money and transfer notes as they may necessarily part from in giving change on payments.

Collectors to pay the identical tobacco, &c.

XLIX. And be it enacted, That all the certificates of assessment which shall by the said assessors be delivered to the said commissioners, and all the books of proceedings of the said commissioners, and the accounts by them settled with the several collectors aforesaid, shall be by the said commissioners delivered to the clerks of their respective counties, on or before the tenth day of December next, under the penalty of twenty pounds, to be by the said clerk lodged in his office, and carefully kept for the inspection of the inhabitants of such county.

Certificates, &c. to be delivered to the county clerks, &c.

L. And be it enacted, That the clerk to the commissioners in each county shall make out a summary list or account, ruled in columns, in which shall be extended the number of acres of land and their valuation, the number of slaves of each description within this act, and the weight of plate, with the valuation of each of those species of property, and the number of horses, black cattle, sheep and hogs respectively, and their value, with the value of the other property in each hundred, according to the assessor's returns, and the whole value for each hundred extended in one column, and each column summed; and shall, within twenty days after the assessors returns, lay the same before the commissioners, who shall correct the same if necessary, and sign such summary list or account, and safely enclose and endorse the same for the public service, directed to the clerk of the house of delegates, to be by the said sheriff forwarded as public letters, and under the like penalty; and the said clerk shall enter the said summary list or

Clerk to make out a list, &c.