

C H A P.
XXV.

of this state, or the United States, or where it shall appear by oath or affirmation of the party, or the testimony of some indifferent witnesses, that the same tobaccos have been already assessed under this act; and in case any inspector or inspectors shall deliver out such tobaccos after notice of such assessment, without receiving the monies due for the assessment aforesaid, he shall be liable to pay double the value of such assessment, to be recovered before a single magistrate, who shall render account of and pay the money so recovered to the collector of his county, for the use of the public; and the said several inspectors shall, and they are hereby obliged to pay the money by them received for the assessment on tobaccos delivered out, to the collectors of their several counties, within one month after they shall receive the same, under the penalty of paying ten per cent. interest for any money by them longer detained; but no inspector or collector shall be answerable for the assessment on tobacco in warehouses, before they shall respectively receive or ought to have received the same.

Commissioners may call assessors before them, &c.

LX. **And be it enacted,** That the commissioners of the tax shall have full power and authority to call the several assessors before them, at the time limited for appeals, or at such other times as they in their discretion shall think reasonable, for the purpose of correcting their valuation of property; and the said commissioners shall have full power to correct the several lists of valuation in their respective counties, so as to make the same as nearly equal as possible, or may direct the several assessors, when before them, to make such corrections.

LXI. **And,** Whereas it is just that persons who have no families, and pay no tax whatever under the assessment, and who have ability, should contribute something towards the expences of government and the support of the war:

Single persons, &c. to be assessed 15s.

LXII. **Be it enacted,** That all able bodied male inhabitants of this state, being free persons, who have no families, and are above the age of twenty-one years and under fifty, and are not otherwise rated, shall be assessed the sum of fifteen shillings, in lieu of all other taxes, to be divided and paid in two payments as aforesaid; and the same shall be collected by the collectors in the several counties in manner above mentioned, or by execution of the body of the said person respectively making default.

Collector to receive the same fees on execution as sheriffs, &c.

LXIII. **And be it enacted,** That in case any collector shall be obliged to proceed to execution by distress and sale, or otherwise, to enforce the collection of the assessment, he shall have and receive the same fees and allowances as the sheriff hath by law for the like services.

Valuation made by this act to stand in stead of that directed to be made by a former act, &c.

* June 8
1700

LXIV. **And be it enacted,** That the valuation of property to be made in virtue of this act shall stand and be in the stead of the valuation or estimate of all the property within this state, directed to be made between the first day of February and fifteenth day of March seventeen hundred and eighty-one, by the act, entitled, *An act for sinking the quota required by congress of this state of the bills of credit emitted by congress, and that the rate set and assessed for the year seventeen hundred and eighty-one, by the same act, shall be paid and collected