

III. **And**, That no person may be benefited by his backwardness to discharge his share of a common burthen, and that the citizens of this state may pay equal in value for their common security and defence :

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IV. **Be it enacted**, That to make up the depreciation of the said sums and monies since the time they ought to have been paid, there shall be added one third part to each of the said sums and monies, which with the addition shall be collected as aforesaid; provided, that any person who offered any of the said monies due from him according to the said acts to the lieutenant of the county where payable, who it is hereby declared ought to have received the same, or any person who hath sent the money by him due to the common place of transacting public business in his county, with design to pay the same to the lieutenant, and ever since hath been ready to pay the same, or any person who sold property for the purpose of paying in time the money by him due, and hath ever since been ready and willing to pay the same, or who hath since sold his wheat or other provisions to the public, at the same price that the respective articles bore when the money aforesaid became payable, shall not be compelled to pay the said addition, or to make up any depreciation, and the circumstances upon which such persons are to be excused from payment of the said addition may be proved and ascertained by the oath of the party claiming such indulgence; and that the said lieutenants may and shall issue their warrants for levying all monies so due, with the addition for depreciation as aforesaid, and unpaid as aforesaid, and the warrants hereby directed to be issued shall be executed, and the monies shall be levied and paid over in the same manner as is directed by the said recited acts; and that all warrants already issued for the collection of the said fifteen per cent. or any part thereof, shall be valid, and the officer issuing or executing the same indemnified from all damages in the execution of his duty.

One third to be added to make up the depreciation, &c.

V. **And**, Whereas the several lieutenants of this state have not heretofore been entitled to any reward for their trouble in collecting the said fifteen per cent. and whereas it is not the desire of this state to have the services of any person, without giving them an adequate reward for their services;

VI. **Be it enacted**, That the several lieutenants of this state shall receive at the rate of three per cent. on all monies by them, or by any person acting under their order, collected or to be collected by the said recited acts or this act, to be allowed by the treasurer on a final settlement of their accounts.

Lieutenants allowance, &c.

VII. **And be it enacted**, That where any person has paid to the lieutenant of the county more than at the rate of fifteen per cent. (that is, more than ten per cent. in the class neglecting to find a recruit for the regular battalions, and more than five per cent. in the class omitting to procure a recruit for the additional regiment) the overplus shall be credited in the next collection of the public taxes on the property of such person.

Persons having paid more than 15 per cent. to be credited, &c.

VIII. **And**, Whereas it is represented, that several of the recruits engaged by classes under the said acts, instead of receiving the money agreed on, have