

C H A P.
XXV.

mands; and from other causes, have several times not been prepared to furnish the necessary supplies, and the legislature hath been impelled, by the urgency of the occasion, to cause such supplies to be seized, which at times hath brought distress on individuals, occasioned great waste and very unequal valuations, and hath at last afforded but very little relief to the army :

An additional
rate imposed,
&c.

XVI. Be it therefore enacted, That there shall be and is hereby imposed an additional rate or tax of fifteen shillings specie, rating Spanish dollars at seven shillings and six-pence, on every hundred pounds worth of property within this state, according to the last valuation thereof by the assessors, which shall be payable and paid on or before the twentieth day of January next, in specie, or in any of the said bills of credit at the respective rates aforesaid, or in some of the articles following, at the rates thereto affixed, to wit: Good merchantable pork, each hog weighing not less than ninety, and well fatted on corn, at thirty-three shillings and four-pence per hundred; good merchantable wheat, weighing not less than fifty-eight pounds per bushel, at six shillings per bushel; but as in some instances individuals have suffered great loss and injury in their assessed property by the depredations of the enemy, the commissioners of the tax may, in any such instances, deduct from the valuation of such individual's property, such loss, or so much as his assessed property is lessened in value by such injury.

Persons not
having fami-
lies to pay 7/6
&c.

XVII. And 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 whose property is not valued above thirty pounds, shall be assessed the sum of seven shillings and six-pence in lieu of all other taxes, and the same shall be collected by the collectors in the several counties in the same manner as the said fifteen shillings, or by execution of the body of the said person respectively making default.

Commission-
ers to conti-
nue collectors,
&c.

XVIII. And be it enacted, That the commissioners of the tax in their several counties shall continue or appoint collectors of the tax, county commissaries of provisions, places for the receipt and storing of the provisions, and mills for grinding up the wheat which may be collected under this act, as they might appoint by the said act to raise the supplies for the year seventeen hundred and eighty-one, and generally that the said tax imposed by this act shall be collected, levied, accounted for and paid into the treasury, in the same manner as the second part of the tax imposed by the said act is thereby directed to be collected, levied, accounted for and paid into the treasury, and under the like penalties; that distresses for levying the said tax shall and may be made at any time after the said twentieth day of January, the collectors accounts shall be settled on or before the tenth day of February next, and the balance thereof shall be paid by the twenty-fifth day of February, and the like proceedings shall be had on collectors bonds for nonpayment, as are by the said act directed for default of payment of the tax collected under the said act.

New bills to
be taken in
payment, &c.

XIX. And be it enacted, That the new bills of credit to be emitted under the act for the emission of bills of credit not exceeding two hundred thousand pounds, on the security of double the value in lands, to defray