

C H A P. IV. merchants may discharge the same in paper money or specific articles, at the rates by this act ascertained.

Proviso.

XXXV. Provided always, and be it enacted; That where ships or other vessels are not in harbour, or view of the assessor, during the period of assessment, if such ship or other vessel afterwards arrive during the year, the same shall be rated as soon after the arrival as may be, together with her lading of merchandise on board; and return shall be made to the commissioners of the tax, who shall give a note thereof to the naval officer of the district next adjacent, and such ship or other vessel shall not clear out, until the assessment on vessel and cargo be paid: but such ship or other vessel last mentioned, or the cargo on board, shall not be assessed more than once in any one year.

Naval officers to give notice of arrivals, &c.

XXXVI. And be it enacted, That on the arrival of any ship or other vessel in harbour, or in any river in the view of any naval officer, such naval officer shall give notice to the assessor in the hundred next adjoining, and such assessor shall proceed to value the same agreeable to the directions of this act.

XXXVII. And, Whereas many ships and other vessels arrive at the port of Baltimore, so that it may be necessary to empower the commissioners of the tax to nominate an additional assessor,

Commissioners for Baltimore to nominate an additional assessor, &c.

XXXVIII. Be it enacted, That the commissioners of the tax for that county shall and are hereby required to nominate an additional assessor at Baltimore-town, who shall assist in doing the duty incumbent on the assessors of that hundred already directed by this act.

Collector to shew certificate, &c.

XXXIX. And be it enacted, That the collector or his deputy shall, on the request of any person charged, or on the request of any person offering to pay for any person charged, shew to the person so applying the certificate given by the commissioners of such charge, and if required give him a copy thereof; and if it shall appear to any collector, that any person shall reside in any other hundred of his county than that in which his property shall be valued, it is hereby declared to be the duty of such collector, to enter such assessment under the hundred where such person shall reside; and if it shall appear to any collector, that any person whose property shall be valued in his county shall not reside therein, it is hereby declared to be the duty of such collector to make diligent enquiry where such person shall live, and he shall, if known, transmit to the collector of the county where such person shall reside, a copy of the valuation made on the property of such person in his county, and such collector, on receipt thereof, shall enter the same under the hundred where such person shall reside, and collect the same.

Commissioners may divide their counties into districts, &c.

XL. And be it enacted, That the commissioners aforesaid shall and may divide their respective counties into convenient districts, containing not less than one or more than three entire hundreds; and the said collector, with the approbation of the commissioners, shall appoint a deputy in each district, for whom he shall be answerable.

To deliver to collectors a list, &c.

XLI. And be it enacted, That the commissioners shall, on or before the first day of April next, make out and deliver to the collectors an alphabetical