

late collector of the tax in their county, having public money in their hands, in favour of the commissary, for such sum of money as they may judge necessary, not exceeding two hundred pounds, to enable him to proceed in the execution of his office; and the governor and council are also requested to advance, from time to time, such sums of money, by their order on the treasurer of either shore, as they may judge necessary, to enable the commissary to defray the expences which he may incur in the execution of this act.

CHAP.
IV.

LVII. And be it enacted, That each of the said collectors shall appear at the place of holding the county court for his county, on the tenth day of July next, and then and there lay before the commissioners of his county an accurate and fair account of his collection of the half part of the rate aforesaid, under the penalty of two hundred pounds current money; and the said commissioners shall appear at the same time and place, under the penalty of twenty pounds on each commissioner not appearing, unless prevented by sickness or unavoidable accident; and they shall immediately proceed to adjust his said account, charging him in money or tobacco, according as he received or ought to have received the same, and shall, upon such settlement, allow to the said collector a commission of three per cent. on the whole collection of the assessment made in money, bills of credit, tobacco, or certificates by the commissary or any of his deputies, or certificates allowed by this act to be discounted, or on the sum they shall adjudge him to be answerable for; and the commissioners shall not allow the collector any deductions of any part of the sums mentioned in the certificates of assessment, except only in such cases where it shall appear to them, that he has used all lawful means for the levying and collecting the same, two copies of which account, so adjusted, with a certificate of the balance thereof, shall be signed by the said commissioners, and on or before the fifteenth day of July next, delivered to the sheriff of their respective counties, endorsed on the public service, to be by him forwarded as public letters to the clerk of the house of delegates, and to the treasurer of his shore; and every collector shall pay to the treasurer of his shore, on or before the first day of August next, the whole balance of his account, adjusted by the commissioners; and upon failure in payment by any collector, the treasurer of his shore shall, on or before the fifteenth day of August 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 said first day of August next.

Collectors to
lay before the
commissioners
an account,
&c.

LVIII. And, To prevent any damage to any collector from the negligence of his deputies, or by their receiving the taxes and converting the same to their own use:

LIX. Be it enacted, That the commissioners of the tax be empowered, on hearing (or default to appear on notice) to adjust the account between the collector and any of his deputies, concerning his receipt, collection, or neglect of duty, as deputy collector; and may order the balance to be paid, either immediately, or by a short day to be limited; and may also carry such order into effect, by their warrant,

Commissioners to adjust
the accounts
between the
collector and
deputies, &c.

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