

CHAPTER  
IV.

directed to the sheriff, to levy the sum due, in the same manner as by *fiere facias*, on the lands, goods, or chattels, of the deputy, or to take his body in execution, as on a *capias ad satisfaciendum*, in satisfaction thereof.

Collectors to pay the identical monies received, &c.

LX. And be it enacted, That the deputy collectors shall pay over to their principals, and the principal shall pay over to the use of the public, the identical money they shall receive under this act, except only such small sums of money as they may necessarily part from in giving change on payments; and every deputy collector, on settling his account with his principal, shall make oath or affirmation, that he hath not converted any part of the tobacco or money, or bills of credit, by him collected, in any manner to his own use; and that he hath or will pay the species or kind of money and bills of credit received, except only such small sums of money or bills of credit necessarily used in change on payment; and every collector, on settling his account, shall make the same oath or affirmation.

Certificates, &c. to be transcribed, &c.

LXI. And be it enacted, That all the certificates of assessment which shall be delivered by the assessors to the said commissioners, and all their books of proceedings, and the accounts by them settled with the several collectors, shall be fairly transcribed by their clerk, and signed by the commissioners, and delivered by them to the sheriff of their respective counties, on or before the said twentieth day of July next, under the penalty of fifty pounds current money, to be by the said sheriff forwarded as public letters to the clerk of the house of delegates; and the original certificates of the assessors, and the proceedings of the commissioners, and accounts by them settled with the several collectors, shall be by them delivered, on or before the said twentieth day of July next, to the clerk of their county, under the penalty of fifty pounds current money, to be by the said clerk safely kept in his office for the inspection of the inhabitants of such county.

Clerk to make out a list, &c.

LXII. And be it enacted, That the clerk to the commissioners in each county shall, on or before the tenth day of April next, make out from the assessors certificates, and the corrections thereof (if any) by the commissioners, a summary account or list (in columns) in which shall be expressed the number of acres of land, the number of slaves of each description within this act, the weight of plate, the number of horses and black cattle, and the value of each of the said species or kind of property, and all the other property, and the value thereof, in each hundred; and the whole value in each hundred extended, and the amount of each column, and shall lay the same before the commissioners, who, after correction thereof, if necessary, shall sign and enclose the same, endorsed for the public service, to the clerk of the house of delegates, and shall, within five days thereafter, under penalty of fifty pounds on each commissioner, deliver the same to the sheriff of their county, to be by him forwarded as public letters, and under the like penalty; and the clerk of the house of delegates shall enter the said summary account in a book to be provided for that purpose, and keep the original in his office, and on the second day of the next meeting of the general assembly he shall lay the same before the house of delegates, for the inspection of the members.