

C H A P.  
IV.

case of refusal or delay, such assessor shall carry him before some justice of the county, who, on refusal or delay to give security, shall commit the person to the gaol of the county, there to remain till payment or security given therefor, and every collector and deputy collector is invested with the same power; and if any such person shall remove out of the county, it is declared to be the duty of any assessor, collector, deputy collector, or commissioner, acquainted therewith, to give information thereof to the collector or deputy collector, or some one of the assessors or commissioners, of the county where such person shall be; and any of them, on such notice, shall enquire after and may arrest such person, and carry him before some justice, who shall commit him to the gaol of his county, there to remain till payment of thirty shillings current money and the costs of imprisonment.

LXVII. And, To ascertain what persons shall be deemed paupers, and not liable to pay any assessment for the support of government,

What persons  
are paupers.

LXVIII. Be it enacted and declared, That all persons (not included in the above description) whose property shall not be valued above ten pounds current money, shall be and are hereby declared paupers, and shall not be chargeable with any tax to the support of government.

Collectors to  
receive the  
same fees as  
sheriffs, &c.

LXIX. And be it enacted, That if any collector shall be obliged to enforce the collection of the assessment by distress and sale, or by execution of the person, he shall receive the same fees as the sheriff is entitled to by law for the like service, payable in current money, or in bills of credit at the rate herein before mentioned; and any person, whose property shall be liable for payment of the said assessment, or any part thereof, may discharge the same, at any time before sale of the property distrained, in bills of credit as aforesaid, or in any of the specific articles aforesaid (except fresh pork), at the price aforesaid; and in such case the collector shall receive for his trouble one half of the fees he would be entitled to on sale.

Debtor may  
deduct one  
sixth part of  
interest, &c.

LXX. And be it enacted, That from all interest of money or tobacco which shall become due between the first day of January seventeen hundred and eighty-two, and the first day of January seventeen hundred and eighty-three, the debtor may deduct one sixth part of the said interest, any agreement to the contrary notwithstanding, and any contract hereafter made to the contrary shall be void in law; and if any creditor shall refuse to allow such deduction, he shall forfeit treble the sum of money or quantity of tobacco by him so refused to be deducted, to the use of such debtor, and such debtor may recover the forfeiture on warrant before a justice of the peace, if the sum does not exceed his jurisdiction, and if it does, by action at law, as for money or tobacco received to his use.

Commission-  
ers, &c. to  
take the oath  
of fidelity, &c.

LXXI. And be it enacted, That if any person appointed a commissioner, assessor, or commissary, or to any office in virtue of this act, hath not heretofore taken the oaths (or if a quaker, menonist, or dunker, the affirmations) of fidelity and support to this state, such person shall, before he acts as such, unless to administer the oaths directed by this act, subscribe a declaration of his belief in the christian religion, and take the oath (or if a quaker, menonist, or dunker, the affirmation) of