

C H A P.
IV.

Collectors to
be on oath,
&c.

LXXVI. *Be it enacted*, That no collector shall have any allowance for any certificate, unless he will declare on oath, (to be administered by either of the treasurers) that the said certificate was honestly and bonâ fide received or discounted in payment of the assessment due on the property in his county; and any collector (wearing falsely in the premises shall be liable to the same prosecution and punishment as in other cases of wilful and corrupt perjury, and shall incur all the disabilities attending such infamous crime.

Rate imposed
in current
money, &c.

LXXVII. *And be it enacted*, That the rate aforesaid imposed by this act in current money shall be deemed Spanish dollars at seven shillings and six-pence each, and Portugal half Johannes at three pounds each, and other silver and gold coin at the same value; and the salary to the commissary shall be discharged in wheat at seven shillings and six-pence per bushel; and the allowance to any assessor, and to the commissioners and their clerk, shall be also discharged in wheat at the price aforesaid, or may be discounted in their assessments; and the commission to the commissary shall be paid in wheat or flour at the price limited in this act; and the commissions of the collectors shall be paid in gold or silver upon such sums as may be collected in gold and silver, and in the several and respective bills of credit, at the rates aforesaid, upon the sums collected in such bills respectively; in tobacco upon the collections made in tobacco; and in the said bills of credit of the last emission at par, upon the value of all other articles collected in consequence of this act, or in such articles, at the prices herein before respectively limited, at the election of such collector; and every penalty inflicted by this act in current money shall be paid in silver or gold at the value aforesaid.

Fifteen shil-
ling tax to be
paid in same
manner as by
this act, &c.

LXXVIII. *And be it enacted*, That the tax of fifteen shillings, directed to be collected in the month of January seventeen hundred and eighty-two, shall and may be paid in the same manner, and with the alternative, as is herein directed for the tax imposed by this act, and applied in the same manner; provided that such persons who have paid the tax aforesaid, or any part thereof, in specific articles, at the rates settled by the act aforesaid, shall have credit in their taxes at the rate settled by this act.

LXXIX. Whereas the general assembly, at their last session, did engage to make provision at the next session for the punctual payment of interest on the debts due from the public:

Money, &c.
collected to be
first applied
for payment
of interest, &c.

LXXX. *Be it enacted*, That so much of the money and specific articles collected in virtue of this act, as may be necessary, shall be first applied, and is hereby appropriated and set apart for the payment of one year's interest on such certificates as have been or shall be adjusted agreeable to the act relating to public creditors; and to ensure the punctual payment of one year's interest at the time when due, the governor and the council are requested, if a sufficient sum of gold or silver shall not be in the public treasury, to direct, that as much tobacco, wheat, or flour, as may be necessary to pay one year's interest on such certificates, to be sold for that purpose, and the general assembly will provide for the constant and punctual payment of the annual interest, until the principal sum shall be discharged.

LXXXI. *And*