

dence to the collector of the county where the tax is payable, and the commission shall only be allowed to the person receiving the same.

C H A P.
VI.

XXXIX. And be it enacted, That the said collectors and their deputies shall, immediately after the said twentieth day of May next, collect the half part of the assessment impoted by this act, by distress and sale of any goods or chattels within his county, the property of any person charged therewith, of which sale five days notice, excluding the day of notice and sale, shall be given; and by distress and sale of any goods or chattels found on any land chargeable with the said rate, of which the same notice shall be given; which said sales shall be for current money; and if no effects can be found on the said land, the same shall be chargeable with the assessment which may be unpaid, with six per cent. interest thereon from the fifteenth day of April next, in the hands of any purchaser; and any goods at any time found on the premises shall be liable to distress and sale for payment thereof; and the respective collectors shall, from time to time, disclose to the commissioners of his county his receipts of the rate imposed by this act, and shall, from time to time, pay to the treasurer of his shore, by direction of the commissioners, as far as he shall have received, so that no great sum of money may long remain in his hands.

Time for collecting, &c.

XL. And be it enacted, That the commissioners of the tax in each county are hereby empowered to draw their order on the present or late collector of the tax in their county, having public money in their hands, in favour of the receiver of specifics, for such sum of money as they may judge necessary, not exceeding fifty 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 said receivers to defray the expences which they may incur in the execution of this act.

Commissioners to draw on collectors, &c.

XLI. 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 first 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 four and an half per cent. on the collection of the assessment made in money, tobacco, specifics, 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 tenth day of July next delivered to the

Collectors to give an account, &c.