

C H A P.
VI.

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 shire; and every collector shall pay to the treasurer of his shire, on or before the twenty-fifth day of July next, the whole balance of his account, adjusted by the commissioners; and upon failure in payment by any collector, the treasurer of his shire shall, on or before the tenth 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 twenty-fifth day of July next.

Commissioners
to adjust
accounts, &c.

XLII. **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, **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, 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.

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

XLIII. **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 first 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.

XLIV. **And be it enacted**, That the clerk to the commissioners in each county shall, on or before the tenth day of May 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 district; and the whole value in each district 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