

C H A P.
XVII.

cate of such abatement or increase shall forthwith deliver, or cause to be delivered, to the collector, who shall collect and levy the rate to such person according to the abatement or increase so made.

Sheriff to be
appointed col-
lector, &c.

XXIII. **And be it enacted,** That the commissioners of the tax shall, at their first meeting, or within ten days thereafter, appoint the sheriff of each county collector, on his giving bond with good and sufficient securities, to be approved of by the commissioners, and on his refusal or neglect, that they shall appoint such other person as they may judge most proper, to be collector of the tax in their county, and the person so appointed shall appear before the commissioners within five days after notice of his appointment, and in their presence enter into bond, with good and sufficient securities, such as they shall approve, in double the sum to be collected, with condition, "that if the above bound ——— shall well and faithfully execute and perform the several duties required of him as collector of the tax for ——— county, according to law, then the above obligation to be void, else to remain in full force;" and the commissioners shall witness the execution of such bond, and immediately thereafter transmit the same to the clerk of the county court, who shall record the same and transmit the original to the clerk of the general court, who shall also forthwith record the same, and immediately thereafter deliver the original to the register of the chancery court, to be by him safely kept in the chancery office; and an attested copy of either of the said records shall be as good evidence in law, as if the said bond was actually produced and proved in court; and any person appointed a collector, who shall, after notice of his appointment, neglect to appear, not having a reasonable excuse in the judgement of the commissioners, or appearing shall refuse to take upon him the office of collector, or shall refuse or neglect to give bond as aforesaid, shall forfeit and pay fifty pounds current money; and the commissioners of the tax may also, in their discretion, remove any collector from his office, and shall, immediately on any vacancy, by death or removal, or by refusal to act, neglect to appear, or to give bond as aforesaid, appoint some other collector, who shall be subject to the same penalty, in case of neglect or refusal, until a proper collector can be procured for such county.

Collector to
shew certifi-
cates, &c.

XXIV. **And be it enacted,** That the collector or his deputy shall, on the request of any person charged, or on the request of any person offering to pay for any person charged, shew to the person so applying the certificate given by the commissioners of such charge, and if required give him a copy thereof; and if it shall appear to any collector, that any person shall reside in any other district of his county than that in which his property shall be valued, it is hereby declared to be the duty of such collector, to enter such assessment under the district where such person shall reside; and if it shall appear to any collector, that any person whose property shall be valued in his county shall not reside therein, it is hereby declared to be the duty of such collector to make diligent enquiry where such person shall live, and he shall, if known, transmit to the collector of the county where such person shall reside, a copy of the valuation made on the property of such person in his county, and such collector, on receipt thereof, shall enter the same under the district where such person shall reside, and collect the same.

XXV. **And**