

XXV. And be it enacted, That the commissioners aforesaid shall and may divide their respective counties into convenient districts, containing not less than one or more than three entire hundreds; and the said collector, with the approbation of the said commissioners, shall appoint a deputy in each district, for whom he shall be answerable.

CHAP.
XVII.
Counties to be
divided, &c.

XXVI. And be it enacted, That the commissioners shall, on or before the first Monday in July next, make out and deliver to the collectors an alphabetical list of the persons in each district chargeable for the property therein, the amount of the valuation of each person's property respectively, as made by them, or as corrected by them, expressing the sum to be paid thereon by this act.

Commission-
ers to make
out a list, &c.

XXVII. And be it enacted, That every person shall, on or before the first day of October next, pay to the collector of the county, or his deputy in the district where his property was valued, the assessment imposed by this act, in current money or bank notes.

How the as-
sessment is to
be paid, &c.

XXVIII. And be it enacted, That where any person, whose property is chargeable with the rate by this act imposed, shall be under the age of twenty-one years, if the parent or guardian of such infant shall make payment, the same shall be allowed him in his account with such infant.

Guardians
may pay for
infants, &c.

XXIX. And be it enacted, That the said collectors and their deputies shall, immediately after the first day of October next, collect the whole assessment imposed 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 and 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 first day of October next, in the hands of any proprietor; 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 shire, 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 col-
lecting, &c.

XXX. 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 tenth day of November next, and then and there lay before the commissioners of his county an accurate and fair account of his collection 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 current money or bank notes, according as he received or ought to have received the same, and shall, upon such settlement, allow to

Collectors to
give an ac-
count, &c.