

CHAP.
XVII.

the said collector a commission of four per cent. on the collection of the rate or assessment made in money, bank notes, 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 by them made, 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 twentieth day of November next, delivered to the sheriff of their respective counties, endorsed on the public service, one to be by him forwarded as public letters to the clerk of the house of delegates, and the other to the treasurer of his shore; and every collector shall pay to the treasurer of his shore, on or before the fifth day of December next, the whole balance of his account, adjusted by the commissioners; and upon failure in payment by any collector, the treasurer of his shore shall, on or before the twenty-first day of December 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 fifth day of December next.

Commissioners to adjust accounts, &c.

XXXI. 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 *fieri 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.

XXXII. And be it enacted, That all the certificates of assessment, or rate aforesaid made out by the 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 them, and delivered to the sheriff of their respective counties, on or before the twenty-fifth day of November 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 certificates aforesaid, and the proceedings of the commissioners, and accounts by them settled with the several collectors, shall be by them delivered, on or before the twenty-fifth day of November 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.

XXXIII. And be it enacted, That the clerk to the commissioners in each county shall, on or before the tenth day of September next, make