

paid, with six per cent. interest thereon from the first day of October 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 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.

CHAP. LVI.

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 twentieth 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 continental bank notes, 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 per cent. on the collection of the rate or assessment, made in money or continental bank notes, 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 twenty-fifth 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 shire; and every collector shall pay to the treasurer of his shire, on or before the fifth day of December next, the whole balance of his account, adjusted by the commissioners as aforesaid; and upon failure in payment by any collector, the treasurer of his shire shall, on or before the twentieth 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.

Collectors to give an account, &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 *feri facias*, on the lands, goods or chattels, of the deputy, or to take his body in execution, as on *capias ad satisfaciendum*, in satisfaction thereof.

Commissioners to adjust accounts, &c.

XXXII. And, to restrain the ill practices of the several collectors within this state, Be it enacted, That where any collector or his deputies shall, by distress or otherwise, collect and receive more than the sum bona fide due, that upon complaint of the person so distressed, the commissioners of the tax for the county where such distress shall be made, or a majority

Collectors not to charge more than the sum due, &c.