

account shall be expressed the name of the clerk, and the sum of money to him allowed; and the said commissioners shall, after the receipt of the said sum for the use of their clerk, pay the same to him or his order, on demand, under the penalty of fifty pounds current money to the party grieved.

C H A P.
LVI.

XXXVI. And be it enacted, That in all cases where the collector can find no effects on the land belonging to the party chargeable with the assessment sufficient to pay the same, if distressed, and the rate cannot be otherwise recovered, by reason of the owner residing out of the state, or the collector not knowing in what county of this state the owner doth reside, it shall and may be lawful for the commissioners of the tax in the county where such lands be, after thirty days public notice, to cause so much of the said lands, or of the timber thereon, to be sold at auction, as may be necessary to pay the assessment; and the said commissioners, or a major part of them, may convey the land so sold to the purchaser and his heirs.

Where no effects can be found, part of the land to be sold, &c.

XXXVII. And be it enacted, That all tobaccos in the several warehouses, during the course of the year seventeen hundred and eighty-five, shall, instead of assessment or rate as usual, pay per hoghead the sum of one shilling and six-pence current money; and the several inspectors are authorized and required to receive the assessment or rate aforesaid, before the tobaccos be delivered out, except only in case of tobacco purchased for the use of this state, or the United States, or either of them; and in case any inspector deliver out such tobaccos, after notice of such rate or assessment, without receiving such rate, he shall be liable to pay double the value thereof, to be recovered before a single magistrate, who shall receive and render account of, and pay the same, to the collector of his county, within one month thereafter, under the penalty of paying ten per cent. interest; and every inspector shall pay the assessment or rate by him received, to the collector of his county, within one month thereafter, under the penalty of paying ten per cent. interest; but no inspector or collector shall be answerable for the assessment on tobacco in warehouses, before they shall respectively receive or ought to have received the same; and every inspector shall render, from time to time, to the commissioners of the tax, a true account of all tobacco in the warehouse under his care,

One shilling and six pence per hoghead to be paid for tobacco, &c.

XXXVIII. And whereas it is just that all persons who have ability should contribute in some degree towards the expences of government, Be it enacted, That all free able bodied male inhabitants of this state, who are above the age of twenty-one years and under fifty, and are not liable to be rated the sum of one hundred pounds current money, shall be rated the sum of fifteen shillings current money in lieu of all other taxes, and the same shall be collected by the collectors in the several counties in manner above mentioned, or by execution of the body or goods of the person making default; and the constables in the several counties are hereby directed, under the penalty of twenty pounds current money, on or before the first day of August next, to inquire after and take the names of every such free male inhabitant in their county (one list whereof the said constables shall return to the commissioners of the tax, and another to the collector of the county, on or before the first day of September next; and the commissioners of the tax shall make the said constables such allowance for their trouble as they shall think proper) and the said constables shall require every such free male inhabitant to give security for payment of the said fifteen shillings, and in case of refusal or delay, such constable shall carry him before some justice of the county, who, on refusal or delay to give security, shall commit the person to the gaol of the county, there to remain till payment or security given therefor, and every collector

Male inhabitants to be rated 15 s. &c.