

CHAP.  
LXXXIII,  
Collectors to  
sh-w certifi-  
cates, &c.

IX. And be it enacted, That every 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, or a true and just copy of such certificate, 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 or town, shall not reside therein, it is hereby declared to be the duty of such collector to make diligent inquiry where such person shall live, and he shall if known, under the penalty of twenty pounds current money, transmit to the commissioners of the tax 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 commissioners, on receipt thereof, shall enter the same under the district where such person shall reside, and shall order the collector of their county to collect the same.

Oath of col-  
lectors.

X. And be it enacted, That every person appointed a collector, or deputy collector, before he acts as such, shall take the following oath of office, (which any commissioner of the tax, or justice of the peace, may administer,) to wit, "I, A. B. do swear, that I will well and truly execute the duties of my office agreeably to the act, entitled, An act to raise the supplies for the year seventeen hundred and eighty-six, according to the best of my knowledge; and that I will not ask, demand, collect or receive, from any person, more than the sum charged such person in the list delivered by the commissioners of the tax to the collector of the county. So help me God."

Who are to  
to give an ac-  
count, &c.

XI. And be it enacted, That the collectors of the several counties shall appear at the place of holding the county court for his county, and the collector of Baltimore-town shall appear before the commissioners of the said town at such place as they shall appoint, on the twentieth day of November next, and then and there lay before the commissioners of their county, and town, respectively, an accurate and fair account of his collection of the assessment aforesaid, under the penalty of two hundred pounds current money; and the said commissioners respectively shall appear at the said time and place, under the penalty of twenty pounds current money on each commissioner not appearing, unless prevented by sickness, or other unavoidable accident, and they shall immediately proceed to adjust his said account, charging him in current money 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 tax or assessment made in money, 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 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 shore; and every collector shall pay to the treasurer of his shore, on or before the tenth 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 twentieth