

most proper and available to that end, and immediately thereafter he shall cause full notice of these proceedings to be given, in writing, to each respective collector so in arrears for the said taxes, and to his securities, and shall require them severally to pay into the treasury of the respective shires such parts of the said arrearages and balances as he shall have so apportioned, by the respective periods limited by him for the payment thereof; and if any such collector, or his securities, shall refuse or neglect to comply with the requisitions of the said agent, it shall and may be lawful for the said agent, and he is hereby authorized and required, to proceed by execution, in the most effectual manner, against each and every defaulter, so as to insure the payment of all the arrearages and balances due, or such part thereof as he shall think proper, having a just regard to the circumstances of each respective case; and the said agent shall proceed from time to time in discharge of the duties required of him by this act, or otherwise, as he shall find most advisable for promoting the payment and collection of the said arrearages and balances; provided, that no indulgence shall be given to any of the said collectors beyond the first day of January, seventeen hundred and ninety-three.

IV. And, whereas the late agent, on compromises with several collectors, received from such collectors in payment, either for the whole or part of their arrearages, bonds due from, and judgments against, certain individuals, **Be it enacted**, That such debtors on bond or judgment received as aforesaid, shall be and they are hereby allowed to pay the same as follows, to wit: One fifth of the principal, with all arrears of interest, on or before the first day of September, seventeen hundred and ninety-two, one other fifth of the principal, with the interest on the whole debt then unpaid, on or before the first day of September, seventeen hundred and ninety-three, and so on until the whole debt and interest shall be discharged; provided, that the said agent shall be authorized and required to limit a time within which any such debtor shall give new bond and security, if necessary, and that, in default of the same being given as required, the said agent shall cause the necessary process to issue for the recovery of the whole debt and interest; and provided also, that if any such debtor shall fail in making his first or any subsequent payment agreeably to this act, process shall issue for the recovery of the whole debt and interest as aforesaid.

Certain debtors allowed to pay one fifth annually, &c.

V. **And be it enacted**, That the said agent be authorized to superintend the collection of all balances due to the state on open account; and the said agent shall have power to require payment of, and (if necessary) to sue for, the same; and the said agent, with the approbation of the governor and council, may make composition with any such debtors, and take bonds to the state, with sufficient security, and give time for payment, not exceeding five years, always requiring annual payments of the interest, and equal annual payments of the principal.

Agent to superintend the collection of all balances, &c.

VI. **And be it enacted**, That the said agent be authorized to superintend the collection of all monies due the state for duties, fines, penalties, forfeitures, and forfeited recognizances and amerciaments, and for ordinary, retailers, and marriage licences, and to require payment, and (if necessary) sue for, the same; and the said agent may allow for insolvencies, and credit any money that the party is not chargeable with by law, and, for his information of the law, he shall take the advice of the attorney-general, in writing.

And all monies due for duties, &c.

VII. **And be it enacted**, That whenever there shall be occasion to expose to public sale the property of any collector, or his securities, by virtue of any execution already issued, or to be directed for this purpose, the agent shall cause public notice to be given of such sale, and shall attend the same, and, if necessary, shall purchase any property so exposed for the use of the state, in payment, or part payment, as the case may be, of the arrearages due by the collectors whose property may be so purchased; and any property so purchased for the use of the state, the said agent may again expose to public auction, on the most advantageous terms for the interest of the state, and, if the same be sold on credit, the said agent shall take bond, with good and sufficient security, to be approved of

Notice to be given of sales, &c.