

son, late collector of Dorchester, or any person or persons appointed by them, be and they are hereby authorised and empowered to collect, on or before the first day of January eighteen hundred and eighteen, all sums of money and balances owing to the said Thomas Thompson, late collector of Dorchester county as aforesaid, for the year eighteen hundred and sixteen. Dec Ses. 1816.

2. *And be it enacted,* That the said securities, or such person as may be deputed by them, shall at least thirty days before execution or distress of property for the arrearages aforesaid, deliver to the person charged, or leave at his or her place of abode, an account stating the sum or balance now due, and the said securities, or the person or persons deputed by them as aforesaid, shall, if thereunto required, make oath before a justice of the peace, that the said account was taken fairly and truly from the books of the said collector, and that it doth not appear from the said books or papers, or any memorandum left by the said collector, that any part or parcel of the said charge or account hath been paid, or otherwise secured or satisfied; and if the person or persons owing such claim or account, shall neglect or refuse to pay the same, it shall and may be lawful for the said securities, or the person or persons deputed by them, to collect the same by execution or distress of property of the person so refusing or neglecting, and to sell and dispose thereof, at public auction, giving ten days notice, exclusive of the day of notice and day of sale, by public advertisement, at the most public places in the neighbourhood, and the court-house door of the county, of the day and hour of sale. Before executing property to deliver account.

3. *And be it enacted,* That the person or persons in whose hands the books and memorandum aforesaid may now be, shall deliver the same to the said securities, and also shall make oath before a justice of the peace, that he, she or they, have not directly or indirectly received any part or parcel of the money which was due and owing to the said Thomas Thompson, collector as aforesaid, nor any security or satisfaction for the same, more than is credited in the said books. Books to be delivered to securities.

4. *And be it enacted,* That the said securities, or the person or persons deputed by them, shall have the same commission on the collection aforesaid as the said collector would have been entitled to, and that the arrearages collected in virtue of this act shall be fairly applied to the discharge of the sums due by the securities for the years in which the said arrearages ought by law to have been collected. Commission.

5. *And be it enacted,* That nothing in this act contained shall be construed to take away or deprive the respective debtors for taxes, other public dues and officers fees, of the same remedies which they had against the original collector, in cases where nothing is alledged to be due, or the distress or execution are illegally conducted, but the same shall exist in full force and virtue against the said securities, and each of them. Debtors for taxes, &c. not to be deprived of remedy in certain cases.