

count 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 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.

*And be it enacted,* That the said commissioners shall meet on the sixteenth day of April next, at the usual place of holding their respective county courts, to hear and determine the complaint of any person who may think himself grieved by his property being over valued by any assessor, and shall sit for the space of two days next following, and as often afterwards, within thirty days thereafter, as may be necessary, for hearing and determining all appeals made to them; and if the said commissioners shall not meet and sit as aforesaid, every commissioner failing therein shall forfeit and pay the sum of twenty pounds current money, unless prevented by sickness or other unavoidable accident; and if any person shall apprehend himself injured by the valuation of his property, and shall thereof complain to the said commissioners, they shall, at the time of their sitting to hear appeals, examine any person, or in their discretion the party complaining, on oath, or affirmation if a quaker, menonist, or dunker, touching the particulars or value of such property, and upon due examination or knowledge thereof, abate or increase the said valuation, and a certificate of such abatement or increase shall forthwith deliver, or cause to be delivered, to the collector, who shall collect