

ness or unavoidable accident; and they shall immediately proceed to adjust his said account, charging him in money or tobacco, 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 and an half per cent. on the collection of the assessment made in money, tobacco, specifics, 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 of assessment, 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 tenth day of July next, delivered to the sheriff of their respective counties, endorsed on the public service, to be by him forwarded as public letters to the clerk of the house of delegates, and to the treasurer of his shore; and every collector shall pay to the treasurer of his shore, on or before the twenty fifth day of July 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 tenth day of August next, obtain a copy of his bond, and file the same in the general court, and thereupon *scire facias* shall issue against such collector and his securities, in the same manner as on bonds to the loan-office, and similar proceedings shall be had to compel payment of the money due, with interest of ten per cent. from the said twenty-fifth day of July next.

*And,* To prevent any damage to any collector from the negligence of his deputies, or by their receiving the taxes and converting the same to their own use,