

twenty-one years and under fifty, and are not liable to be assessed the sum of fifty pounds current money, or upwards, shall be assessed the sum of fifteen shillings current money, in lieu of all other taxes, to be divided and paid in two payments as aforesaid; and the same shall be collected by the collectors in the several counties in manner above mentioned, or by execution of the body or goods of the person making default; and it shall be lawful for every assessor, and he is hereby directed, on taking the name of any such free male inhabitant, if a single man, to require him to give security for payment of the said fifteen shillings; and in case of refusal or delay, such assessor shall carry him before some justice of the county, who, on refusal or delay to give security, shall commit the person to the gaol of the county, there to remain till payment or security given therefor, and every collector and deputy collector is invested with the same power; and if any such person shall remove out of the county, it is declared to be the duty of any assessor, collector, deputy collector, or commissioner, acquainted therewith, to give information thereof to the collector or deputy collector, or some one of the assessors or commissioners of the county where such person shall be; and any of them, on such notice, shall enquire after and may arrest such person, and carry him before some justice, who shall commit him to the gaol of his county, there to remain till payment of thirty shillings current money and the costs of imprisonment.

*Provided always, and be it enacted,* That the commissioners of the tax in each county may release the above payments, or either of them, to such married men of the above description, as shall make it appear to their satisfaction that they have a large family of small children, or are otherwise unable to pay such assessment.