

thorized and directed forthwith, on the Publication hereof, to proceed to make their Assessments upon the Inhabitants of their respective Townships according to the Provisions, Intent and Meaning of this Act, and according to the best of their Skill and Knowledge.

Justices to call a Special Sessions in their respective Counties and appoint three Collectors in each Township.

IV. *And be it further Enacted*, That from and immediately after the Publication hereof, the Justices of the Peace in their respective Counties in this Province, shall call a Special Sessions of the Peace, and shall at such their Session, proceed to nominate and appoint three good and sufficient Freeholders in and for each Township within their respective Counties, to be the Collectors and Receivers of the Tax or Taxes herein before laid and imposed, and that such Collector or Collectors shall previous to their entering on their Office as aforesaid, be sworn before one of His Majesty's Justices of the Peace in, and for the County wherein such Collector or Collectors reside, to the due and faithful Execution of his Office.

Such Collectors to call on the Assessors for their Assessment Book, Collect the Tax, and pay it to the Collectors of Impost and Excise.

V. *And be it further Enacted*, That the said Collectors on being nominated and sworn as aforesaid, shall make immediate Application to the Assessors aforesaid, for their Assessment Book, and shall on the Receipt thereof proceed to levy and collect the respective Sums assessed on each and every Person or Persons so assessed as aforesaid, by the said Assessors, and that the said Collectors shall pay all such Sum or Sums of Money so by them levied or collected into the Hands of the Collectors of Impost and Excise for the time being, for the County or District.

Assessors and Collectors to deliver to the Justice in Sessions a Copy of their Books and Accounts on Oath.

VI. *And Be it further Enacted*, That every Assessor or Assessors, Collector or Collectors above mentioned, in each and every County, shall respectively make up his and their Assessment Book, Accounts of Collections, Receipts and Payment upon Oath, and shall deliver a Copy thereof to the Justices of the Peace in their respective Counties at their next *General Sessions of the Peace*, after such Assessment, Collection, Receipt and Payment, each or either of them has or have been made, and the said Justices in such their *General Sessions*, are hereby authorized and required to examine and compare the said Accounts, and in Case of any Deficiency or Defalcation, to direct the Clerk of the Peace for such their Sessions, to proceed against each and every Defaulter by Information, and to prosecute the same to effect. *Provided always*, That if any Person or Persons shall think themselves aggrieved by such Assessment or levying thereof, or if any Collector or Collectors shall have have been prevented from completing their Collection in consequence of any Person or Persons included therein, having left the Province without the knowledge of the said Collectors, and having left no Property to respond the Amount so on them assessed as aforesaid, that then, and in such Case, it shall and may be lawful to, and for the Justices in such their *General Sessions* to hear and deter-

Persons aggrieved by making of Assessment, &c. to be heard by the Justices in their Sessions.