

NEW-JERSEY GAZETTE.

WEDNESDAY, JULY 10, 1782.

L O N D O N, March 6.

Extract of a letter from Harwich, March 22.

THERE are now riding in Helvoet roads, ready to come out next spring tide, 3 Dutch men of war, of 64 guns each, 1 frigate, 2 stout cutters, and 2 armed ships, bound to the Texel, to join the grand fleet: We hear another encampment will be formed at this place the middle of next month, consisting of 5000 men, 1 regiment of horse, and a large park of artillery, the ground for that purpose being already surveyed."

April 12. The same day an express arrived from Holland at the office of the honourable Mr. Fox, secretary of state. The contents have not transpired, but we learn that a council was held on this occasion at the house of the marquis of Rockingham.

The agents who have been employed in Germany to enlist men, are all recalled, and this measure will be no longer pursued.

STATE OF NEW-JERSEY.
An Act to raise the sum of Ninety Thousand Pounds in the State of New-Jersey.

WHEREAS it is necessary that provision be made for raising a sum of money, to be applied towards answering the requisitions of the Congress of the United States, and for supplying the exigencies of this state:

Sect. 1. Be it enacted by the Council and General Assembly of this state, and it is hereby enacted by the authority of the same, That there shall be assessed, levied and raised, on the several inhabitants of this state, their goods and chattels, and on the lands and tenements within the same, the sum of Ninety Thousand Pounds, at two several payments, that is to say, the sum of Forty five Thousand Pounds shall be assessed, levied, raised and paid, on or before the first day of October next; and the sum of Forty-five Thousand Pounds, on or before the first day of January next; and that the said payments be made in gold, silver or copper coin, and in the bills of credit issued on the faith of this state, in the manner and proportion herein after mentioned; and that the said bills of credit received in discharge of the said tax be paid into the treasury of the state, and the specie received as aforesaid into the hands of the receiver of continental taxes, and into the treasury of the state, in the ratio hereafter expressed.

2. And be it enacted by the authority aforesaid, That in assessing each payment of the said sum of Ninety Thousand Pounds, the several persons, articles and things made taxable by this Act, shall be valued and rated at the discretion of the assessors and freeholders chosen and appointed agreeably to the directions of an act, intitled, 'An act to raise the sum of One Hundred and Fifty Thousand Pounds, in money and certificates, in the state of New-Jersey,' passed December the twenty-sixth, One Thousand Seven Hundred and Eighty-one, viz.

All householders (under which description shall be included all married men living with their parents and not supporting a separate table) the estimated value of whose ratable estate does not amount to Twenty-five Pounds, any sum in proportion to their abilities, not exceeding Seven Pounds over and above their certainties and other estate made ratable by this act.

All merchants, shopkeepers and traders, any sum not exceeding Seventeen Pounds.

All accustomed fisheries, the property of private persons, where fish are caught for sale, any sum not exceeding Five Pounds.

All sawmills, that saw timber for sale or hire, any sum not exceeding Seven Pounds.

All gristmills, for each pair of stones, any sum not exceeding Five Pounds.

All fullingmills, any sum not exceeding Five Pounds.

All furnaces, any sum not exceeding Thirteen Pounds.

All forges that work pig-iron, and all forges and bloomeries that work bar-iron immediately from the ore, any sum not exceeding Three Pounds Ten Shillings for each fire.

All rolling and sittingmills, any sum not exceeding Twenty-five Pounds.

All oilmills, where linseed oil is made for sale, any sum not exceeding Two Pounds.

All snuffmills, where snuff is made for sale, any sum not exceeding Two Pounds.

All stills, that distil spirituous liquors for sale or hire, any sum not exceeding Seven Pounds.

All breweries, that brew for sale or hire, any sum not exceeding Two Pounds.

All tavernkeepers and retailers of spirituous liquors, any sum not exceeding Seven Pounds.

All tanyards, that tan leather for sale or hire, any sum not exceeding Seven Pounds.

Every ferry, any sum not exceeding Fourteen Pounds.

Every coasting sloop, schooner, shallop, flat, passage-boat, pilot-boat, wood-boat and pettianger, that carries freight for sale or hire, in proportion to their burden and business, any sum not exceeding Four Pounds Ten Shillings.

Every single man, whether he lives with his parents or otherwise, who keeps a horse, mare or gelding, any sum not exceeding One Pound Two Shillings and Six-pence.

Every single man, whether he lives with his parents or otherwise, who does not keep a horse, mare or gelding, any sum not exceeding Fifteen Shillings. Provided always, That every single man possessed of a ratable estate, the tax whereof amounts to the highest sum he is above directed to be rated at, shall be assessed for such estate only, and not as a single man.

Every male slave between the ages of sixteen and sixty years, any sum not exceeding Fifteen Shillings. Provided always, That no slave shall be taxed who is unable to work, or that may appear to the assessor and chosen freeholders to be no profit to his master or mistress.

Every coach, chariot, four-wheeled chaise or phaeton, any sum not exceeding Two Pounds.

Every two horse chaise or curriole, any sum not exceeding Fifteen Shillings.

Every riding chair, kitercen or sulky, any sum not exceeding Five Shillings.

Every light travelling waggon with a top or covering, shall be rated any sum not exceeding Fifteen Shillings.

Provided always, That covered waggons which are chiefly employed in going to mill or market and in the common business of a farm, shall not be liable to any tax by virtue of this act.

All covering horses of four years old and upwards, that cover for hire, shall be rated at any sum not exceeding Five Pounds.

All other horses, mares and geldings, of two years old and upwards, shall be valued at Twenty-five Shillings each head.

All horned cattle of two years old and upwards, shall be valued at Twenty Shillings each head.

All tracts of land held or owned by deed, patent, occupancy, survey or otherwise, whether improved or unimproved, shall be valued at the discretion of the assessors and chosen freeholders in each respective county of this state, at any sum not exceeding Eighty Pounds by the hundred acres. Provided always, That all lands whereon any improvement is made, the whole tract shall be considered as improved land. And provided also, That houses and lots of land, situate, lying and being in any county of this state, of ten acres of land and under, shall not be included in the above valuation, but such shall be valued by the respective assessors and chosen freeholders at their discretion, having regard to their yearly rent and value, proportioning the same as nearly as may be to the valuation of land aforesaid.

3. And be it enacted by the authority aforesaid, That the said sum of Ninety Thousand Pounds shall be assessed, levied and raised in the several counties in this state, in the proportion following at each payment, to wit,

By the county of Bergen (exclusive of the township of Bergen) the sum of Two Thousand Three Hundred and Twenty-six Pounds Seven Shillings and Six-pence.

By the county of Essex, the sum of Three Thousand Two Hundred and Seventy Pounds Three Shillings and Six-pence.

By the county of Middlesex, the sum of Three Thousand Four Hundred and Eighteen Pounds One Shilling.

By the county of Monmouth, the sum of Four Thousand Three Hundred and Ninety-six Pounds Ten Shillings.

By the county of Somerset, the sum of Three Thousand Eight Hundred and Seventy-nine Pounds,

By the county of Burlington, the sum of Four Thousand Six Hundred and Twenty Pounds Nineteen Shillings.

By the county of Gloucester, the sum of Three Thousand Six Hundred and Fifty-seven Pounds Fourteen Shillings and Six-pence.

By the county of Salem, the sum of Three Thousand and Fifty-seven Pounds Fourteen Shillings and Six-pence.

By the county of Cape-May, the sum of Nine Hundred and Thirty-six Pounds.

By the county of Hunterdon, the sum of Six Thousand and Ninety-four Pounds Ten Shillings.

By the county of Morris, the sum of Three Thousand Seven Hundred and Eighteen Pounds.

By the county of Cumberland, the sum of Two Thousand and Twenty-five Pounds.

By the county of Sussex, the sum of Three Thousand Six Hundred Pounds.

4. And be it enacted by the authority aforesaid, That the assessors of the several townships, precincts or wards, in each respective county of this state, shall, before they proceed in the duties required of them by this act, severally take the following oath or affirmation before a Justice of the Peace in their respective counties, to wit,

'THAT you will truly and impartially value and assess the ratable estate of the inhabitants of the township, precinct or ward of—, pursuant to the directions of the act, intitled, 'An Act to raise the sum of Ninety Thousand Pounds in the state of New-Jersey,' and also assist the other assessors in settling the quotas, according to the best of your skill and understanding.

5. AND, to the end the said tax may be equitably and effectually assessed and levied, Be it enacted by the authority aforesaid, That all and every the inhabitants of the several townships, precincts and wards, in the several counties of this state, on application to them made by the assessors of the respective townships, precincts and wards, shall forthwith give a full and true account of their names and surnames, and of their estates, real and personal, made ratable by this act, which the assessors shall take down in writing, in order to be enabled thereby to make just and true assessments; and in case any of the said inhabitants shall neglect or refuse to give in such account, or any part thereof, such person or persons so neglecting or refusing, shall be rated and assessed double the sum at which the assessors respectively may, in their discretion, suppose the said person or persons so neglecting or refusing, might otherwise, in proportion to their estates, have been rated and assessed; and the said assessors shall also at the same time take an exact list of the number of white inhabitants within their respective townships, precincts or wards, and likewise the amount of all the certificates given by any of the late county contractors of this state, and of the surplus certificates given by the township, precinct or ward collectors, to each of the inhabitants thereof, to be inserted in their abstracts.

6. And be it enacted, That the assessors aforesaid respectively shall take a true account, and make an exact list of the persons and things made ratable by this act, for both payments of the sum directed to be raised as aforesaid, on or before the first day of August next, and shall meet together for settling the quotas on the said first day of August at ten o'clock in the morning, at the place of holding the courts in the several counties, except in the county of Hunterdon, for which they shall meet at the house where the widow Ringo now dwells, in Amwell; and in the county of Bergen, at the dwelling house of Cornelius Vanhorn, at Paramus; and at the said time and place shall compute what the sum total of all the certainties laid by this act on the said county will amount unto; and shall likewise then and there compute the value of all the estates, real and personal, taken by the said assessors within each of the said townships, precincts or wards in each and every county of this state, at such value as they, or a majority of them then present, in their discretion, shall think reasonable to fix, according to the restrictions and directions herein before limited and prescribed, and shall thereby determine and adjust the quotas to be levied and collected within each respective township, precinct or ward; and shall also make out a true abstract of the amount of all the articles and things made ratable by this act in each of the respective townships in the several counties to which they belong, in manner and form following, viz.

the use of the prosecutor, and the other half to the use of the state, with costs of suit.

14. And be it further enacted, That it shall and may be lawful for the collector of each township, precinct or ward, in every county in this state, and he is hereby authorized and required to receive, in discharge of the tax laid by this act, and of each payment thereof, five-sixths of the amount of the sum assessed on each person, article or thing, in gold, silver or copper coin only, and the remaining one-sixth part thereof in gold, silver or copper coin, or in the bills of credit issued on the faith of this state.

15. And be it enacted, That the collector of every county in this state shall deliver to the auditor of accounts all the certificates in his hands given by the county contractors, and by him received in payment of the taxes raised by any former act of the Legislature, whereby such certificates were made receivable, and shall deliver the transcript of the book wherein the aforesaid certificates are registered, together with the other certificates in his hands, and which have been to him paid forward in discharge of taxes as aforesaid to the treasurer, who shall transmit an account of the amount of the said certificates given by each contractor, to the late superintendent of purchases of this state, for his assistance in the final settlement of the accounts of the said contractors.

16. AND WHEREAS it may happen in some of the townships, precincts or wards of this state, from the vicinity of the enemy or from other causes, that
(For the remainder see the fourth page)

HALIFAX (Nova-Scotia) June 4

Wednesday arrived here his Majesty's armed brig Observer, commanded by Lieutenant Crymes, with the Saucy Jack, a privateer belonging to Salem, commanded by Captain Ropes. The Observer first saw her on Tuesday, about 6 or 7 o'clock in the evening, Cape Sambre bearing S. W. about 3 leagues distant. The ship was then to the eastward, bearing down to the brig with a press of sail. Between eight and nine o'clock they came within hail, and as soon as the ship found that the brig was a vessel of force, she crowded sail and endeavoured to get off. To prevent this, Lieutenant Crymes increased his sail, and soon brought her to close action, which continued upwards of two hours; often so close on board each other as to do much execution with their pikes. After this the ship again crowded sail and endeavoured to get off, and in this situation continued a kind of running fight till past one o'clock in the morning, when the Observer, being again alongside, and preparing to renew the action with vigor, the ship struck. She was immediately taken possession of, when it was found that Captain Ropes had received a mortal wound early in the action; that his first Lieutenant had received a bad wound when both vessels were alongside, from one of the Observer's marines, who hoisted his musket at him with such force that the bayonet entered his thigh and fastened him to the deck. There were twenty-five killed and wounded on board the ship; the Observer had three killed and five wounded; Captain Ropes died of his wounds as the prize was coming into the harbour. The Saucy Jack mounts fifteen guns, 6 nine-pounders and 9 six-pounders, and had on board 63 men when the action began; the Observer mounts only twelve six-pounders, and had on board 60 men. When the great inferiority of the Observer in weight of metal and number of guns is considered, the merit of Lieut. Crymes, his officers and crew, will appear in the most striking and distinguished manner. The Jack was defended with great gallantry, but was obliged to submit to superior perseverance and bravery. Captain Thornbrough, late of the Blonde, who was on board a shallop bound here with the remainder of his ship's company, having fallen in with the Observer, previous to the action, went on board in his cutter, and when the engagement commenced, stationed himself as a volunteer at one of the guns.

S A L E M, June 13.

Yesterday the ship Minerva, Captain John Lee arrived at Newbury-Port from Bilbao.

A Gentleman has favoured us with the sight of a letter, brought by the Minerva, from his friend at Bilbao, dated April 26, in which he writes, "We most cordially congratulate you on the declaration of American independence by the states of Holland." — We have received nothing more by this ship.

B O S T O N, June 20.

The account of the Count de Guichen having lately captured five sail of the line and 98 transports, in the channel of England, as has been published, appears to be premature.—The report, it is conjectured, arose from his capturing five sail of merchantmen, which he has arrived in port with.

TRENTON, June 10.

On Thursday last the anniversary of American Independence was celebrated here with every mark of joy and festivity. As the warmth of the season made it inconvenient to illuminate the town in the evening, the doors and windows of the houses were handsomely decorated about noon with flowers and green boughs, in the disposition of which the ladies did great honour to their taste.—At 3 o'clock in the afternoon His Excellency the Governor, with the principal gentlemen of this place and its vicinity, met at Mr. Williams's tavern, where the American flag was displayed, and an elegant dinner provided on the occasion, after which the following toasts were drank:

1. The glorious 4th of July 1776.
2. The United States of America.
3. The Congress.
4. The King of France.
5. The Queen and Royal family of France.
6. General Washington and the American army.
7. Count de Rochambeau and the French army.
8. The United Provinces of the Netherlands.
9. The King of Spain and other friendly powers of Europe.
10. The immortal memory of Generals Warren, Montgomery, and all the heroes that have fallen in support of the independence of America.
11. Peace consistent with our independence and our alliance with France, or war for ever.
12. May eternal infamy stigmatize the wretch who dares to suspect the sacred honour and inviolable faith of America.
13. The State of New-Jersey, may her star shine bright in the new constellation.

About 8 o'clock in the evening the company retired with great decorum, having spent the day with that sociability and joy which we hope will ever mark the anniversary of a day which declared our eternal separation from Great-Britain, and gave us the prospect of an alliance, the advantages of which every day's experience confirms to us the propriety of.

TEN DOLLARS REWARD.

STRAYED or stolen, on the 25th of June, out of the pasture of Richard Prais, near the Old Scotch Meeting, Freehold, Monmouth county, New-Jersey, two waggon-horses, the one a dark brown, a natural pacer, about fourteen hands and a half high, low carriage, short neck, stout body, thick legs, he was owned by Jacob Suidam, at Brunswick landing, and may steer for that course: The other a white grey, near fourteen hands high, chiefly paces without driving fast, long body, big head; he was galled on the neck in two places with a Dutch collar, and had a long scar on the side of one of his fore legs near his body, which appears to have come by some accident; he is cross to catch when not used steady: This horse was bred on Newark mountain by the widow Parry, and may steer for that place. Their ages is not known by me, but should think them about twelve.

3w* WILLIAM ANDEM.

NOTICE is hereby given, that a court will be held at the dwelling-house of Ishmael Shippy, at Raritan landing, on Thursday the first day of August next, at ten o'clock of said day, then and there to try the truth of the facts alleged in the bill of Captains Adam Hyler and John Story, against sundry articles, viz. sails, rigging, cabin furniture, two 3 pounders, two negro men nam'd Thomas Prosper and Thomas Tucker, and sundry other effects taken from on board a British armed tender (near Sandy Hook the 2d inst.) called the Skipjack, as well as against sundry articles of merchandize taken from on board a sloop, name unknown, commanded by Captain James Corlies, at the same time and place, consisting of one barrel and seven kegs rum, one keg wine, four pieces linnen, some tea and sugar, two 2 pounders, two swivels, three blunderbusses, &c. &c. as well as against sundry sails, rigging and cabin furniture taken at the same time and place from on board a sloop called the Providence, commanded by James Robertson: to the intent that any person or persons claiming the same or any part thereof, may shew cause, if any they have, why the said articles, together with the negroes, &c. &c. should not be condemned to the captors agreeably to the prayer of the said bill.

JOHN BRAY, } Agents.
ELIJAH PHILLIPS, }
New-Brunswick, July 5, 1782. 3w

ON Sunday the twenty-fourth June, 1782, about 10 o'clock in the evening, the dwelling-house of the subscriber, at Union Farm, in Hunterdon county, New-Jersey, was surrounded by a party of about eighteen armed men, some of whom were painted and otherwise disguised; they confined the family, most of whom were females, and plundered the desks, trunks, closets, and chests, and carried off, amongst other things, the following, viz. One hundred sheets of Rhode-Island state-money, each sheet containing fifty dollars, all of which are dated 18th March, 1780, signed by TRumrell and A. Comstock, counter-signed or endorsed by Jno. Arnold, and the words "interest paid one year" wrote on the body of each bill; there is reason to believe that all those bills are in number between one thousand six hundred and one thousand nine hundred and fifty, and therefore the subscriber hopes if any money of this description be tendered by any suspicious persons, proper notice will be taken of the money, and persons possessed of it, and of them who may offer six plain silver table spoons almost new, and a soup ladle marked S. S. in cypher, and six table spoons marked M. S. six tea spoons marked M. S. in cypher, six ditto marked R. W. and a pair of bow tea-tongs, a neat silver watch that runs on a diamond, with a triple case, and maker's name Pet. Polghman, London, an elegant pair of pistols, steel barrels, silver mounted, marked on the crown piece E. D. three or four pair of silver shoe-buckles, one of them very large, and of open work, a neat cutteau de chafe, silver mounted, and ivory hilt, a pair of very heavy and large silver spurs, a quantity of broad gold lace and gold chain, a parcel of New-Jersey and Pennsylvania state money, and about fifty dollars in gold and silver, besides a new beaver hat, a number of silk stockings, &c. &c.

I will pay One Hundred Guineas as a reward for securing the money and goods, and bringing this gang of villains to justice, and for any part of the property, such proportion of the above as shall fully satisfy the captors.

3w* CHARLES STEWART.

V E N D U E.

ON Friday the 26th day of this instant, at ten o'clock in the morning precisely, will commence, at publick vendue, the sale of the personal estate of the late Thomas Cox, of Upper Freehold, in Monmouth county, at the late dwelling-house of the deceased, consisting of grain, grass, hay, horses, milch cows, young cattle, hogs, sheep and bees; a good assortment of joiners tools, and stock of boards; one weaver's loom and tackle, waggons, sleigh, gears, ploughs, harrow, and a variety of other farming utensils; also a large assortment of house and kitchen furniture, such as beds, bedding, one large iron stove, looking-glasses, potts, kettles, tables, stand, Windsor and rush bottomed chairs, pewter, milk-room furniture, also a quantity of bacon, and a variety of other articles not inserted. The conditions of the vendue to be made known at the day of sale, and attendance given by

ASHER COX, and } Execut.
JAMES COX, }

Monmouth, July 5, 1782. 3w*

**T O B E S O L D,
AT THE PRINTING-OFFICE,
T R E N T O N.**

S PIRIT, RUM, MOLASSES, Rye and apple-whiskey, Rice, Coffee, Scythes, Pickled pork,	H YSON, Breakfast and Bohea tea, Sugar, Bar-iron, Tar, Wool-Cards, Chocolate, Looking-glasses.
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And a general assortment of dry goods, &c. suitable for the season.

J O H N S I N G E R,
Has for Sale, at his Store in
T R E N T O N,
West-India Rum,

**A N D
G O O D W H I S K E Y,**

By the HOGSHEAD or GALLON,
with an assortment of dry goods,
which he will sell on good terms.

the assessors and collectors, or freeholders chosen in the usual course, may refuse or neglect to qualify themselves for the said office, or to perform the duties of them respectively required by this act, and that other suitable persons willing to take upon them the said duties, cannot be found within such townships, precincts or wards, or that the inhabitants thereof may have neglected or refused to elect and appoint such officers, Be it enacted by the authority aforesaid, That in every such case it shall and may be lawful for any two Justices of the Peace of the county in which such township, precinct or ward may be, and they are hereby required to meet together and appoint such fit person or persons within the said county as they shall think proper, and the occasion shall require, as assessors, collectors and freeholders, to value, assess and collect the taxes of such township, precinct or ward; and the person or persons so appointed shall be and are hereby declared to be respectively vested with the like power and authority, and shall perform the like duties within such township, precinct or ward, receive the like rewards, and be subject to the like penalties for neglect or default with the assessors, collectors and freeholders herein mentioned.

17. And be it enacted by the authority aforesaid, That the collectors of the several counties shall pay four-fifths of the specie by them received in discharge of the first payment of the tax laid by this act to William-Churchill Houston, Esq. receiver of the continental taxes for the state of New-Jersey, or to the receiver of the continental taxes for the time being, and the remaining one fifth part, together with the bills of credit by them received as aforesaid, to the Treasurer of the state, on or before the first day of October next, and the sums received in discharge of the second payment to the persons aforesaid respectively in the manner and proportions aforesaid, on or before the first day of January next, taking their receipts for the same, which receipts, after having been entered in the Auditor's office, and endorsed agreeably to the directions of the eighteenth section of the act, intitled, "An act for the more speedy settlement of the publick accounts," passed December the twentieth, One Thousand Seven Hundred and Eighty-one, shall be sufficient vouchers to discharge the said collectors severally from the monies so paid; and if any county collector shall refuse or neglect to pay, within the times herein before limited, to the receiver of continental taxes for the time being, the proportion of monies by him received in virtue of the directions of this act, which is herein before directed to be paid into the hands of the said receiver, or any part thereof, he shall, for such offence, forfeit and pay the sum of Ten Pounds, to be recovered with costs by the said receiver in any court of record where the same may be cognizable, to and for the use of the state: and if any such collector shall refuse or neglect to pay to the Treasurer the proportion of the monies by him received, which are herein before directed to be paid to the said Treasurer, or any part thereof, within the times herein before limited, or shall refuse or neglect to perform any of the duties enjoined on him by this act, he shall, for every such offence, forfeit and pay the sum of Ten Pounds, to be recovered with costs by the said Treasurer, and applied as aforesaid; and the said county collectors respectively shall have and retain in their hands the sum of One Penny per Pound, for all the tax by them received and paid in virtue of the directions of this act; and likewise Six-pence for every mile his place of abode may be distant from the treasury.

18. And be it enacted by the authority aforesaid, That if any Justice of the Peace of this state shall neglect or refuse to do any duty, matter or thing required of him by this act, every such Justice, so neglecting or refusing, shall forfeit for each offence the sum of Six Pounds, to be recovered and applied as is herein after directed.

19. And be it enacted by the authority aforesaid, That the collector of the county, on behalf of the county, shall prosecute for all fines and forfeitures before-mentioned which may become due by virtue of this act, excepting where it is otherwise directed.

20. And be it enacted by the authority aforesaid, That if the collector of any township, precinct or ward, shall make default in not paying the money by him collected, and every part thereof, to the collector of the county to which he belongs, at the times herein before specified, he shall, besides the forfeitures herein before-mentioned, be subject to an action of debt at the suit of the said county collector for the recovery of the whole sum, or any part thereof, with interest and costs of suit; and if any county collector shall make default in not paying to the receiver aforesaid the proportion of the money by him received, which is herein before directed to be paid to the said receiver, or any part thereof, or shall make default in not paying to the Treasurer the proportion of the money by him received, and herein before directed to be paid to the said Treasurer, or any part thereof, he shall, besides the forfeitures before-mentioned, be subject to an action of debt at the suit of the said receiver and Treasurer respectively, for the recovery of the whole sum

unpaid to each, with interest and costs of suit.

21. And be it enacted by the authority aforesaid, That it shall and may be lawful for the Justices of the Peace of each county in this state, or any three of them, and the majority of the freeholders chosen for the said county, to call the county collector to an account respecting the money he shall receive by virtue of the directions of this act at such time and times, and as often as the said Justices and freeholders may deem convenient; and all monies remaining in the hands of the said collectors after the quotas of the county shall be paid in as aforesaid, shall by the said Justices and freeholders be credited or applied to the use of the township, precinct or ward wherein the said monies were raised; and the county collectors severally are hereby required and commanded to lay copies of the respective assessments and accounts of deficiencies, and of all monies assessed and levied on the county, delivered to them by the township collectors, before the Justices and freeholders of the respective counties, at their stated meetings.

22. And be it further enacted, That if any county collector shall squander or embezzle the money belonging to the state intrusted in his hands, so that recovery thereof cannot be had by the state, the said county shall be liable to reimburse the sum so squandered or embezzled, to be added to the next quota of the tax of such county.

23. And be it enacted, That the goods and chattels of all tenants or persons residing on, or having the care of any lands or tenements, shall, on default of payment of the tax assessed thereon, be liable to be distrained for the same, and in case the tenant or person having the care of any such lands or tenements shall pay, or his or her goods be distrained for the tax, then, and in that case, it shall and may be lawful to and for the said tenant to deduct the sum so paid out of the rent so agreed for, or to recover the same from the owner by action of debt in any court where the same shall be cognizable, together with costs of suit. Provided always, That nothing in this act contained shall in any wise extend to alter any contract made and subsisting between any landlord and tenant.

24. And, for the recovery of the tax laid on unimproved and untenanted tracts of land, the owners whereof do not reside in the county where such lands are situated, Be it enacted, That the collector of the township, precinct or ward, wherein any such lands or tenements are situated, shall, on neglect of payment, apply to some Justice of the Peace of the county where such owners may reside, who is hereby required to grant his warrant of distress for recovering the same with costs, agreeably to the directions before given for that purpose in this act, and the tax when recovered shall be paid into the hands of the Justice who granted the warrant, and by him to the collector aforesaid, on his application for the same.

25. And, for the direction of the collectors of the several precincts, townships or wards in each respective county in this state, in the mode to be by them pursued for the recovery of the tax assessed on such unimproved and untenanted tracts of land, the owners whereof do not reside within the state, Be it enacted, That the said collectors shall, on default of payment of the tax assessed on such lands as aforesaid, within the times limited in this act, return the delinquencies to some Justice of the Peace of the county, who is hereby required thereupon to issue his warrant to any constable thereof, to levy distress on so much of the timber, wood, herbage or whatever other saleable property belonging to the said owner or owners may be found on the premises, as will pay the tax and costs, in like manner as in this act is before directed.

26. And be it further enacted, That where the assessor or collector for any township, precinct or ward, in any county in this state, shall make oath or affirmation before any Justice of the Peace of the county, that it is dangerous or unsafe for him alone and unassisted to perform the duties enjoined on him by this act, it shall and may be lawful for such assessor or collector, and he is hereby authorized and required to give notice by advertisements in such and so many places as the said Justice shall direct, requiring all persons residing within the limits of such dangerous or unsafe district, personally to deliver or otherwise to transmit in writing to the said assessor at such place and time as shall be directed by the said Justice, a list of all their ratable estates, and to the collector the amount of their taxes, which notice so given shall be deemed and taken to be a legal demand for every such ratable estate, and also for each and every person's tax resident within the district aforesaid; and in case any such person shall neglect to deliver or transmit to the said assessor the list of his ratable estate within the time appointed by the said Justice, the said assessor shall be, and he hereby is authorized and required to take a list of such delinquent's ratable estate, as nearly as he can ascertain the same, or shall rate such delinquent discretionally, and the assessment so laid shall be collected by the collector of such precinct, township or ward.

27. And be it further enacted, That the collector of such township, precinct or ward, as before described, shall, in the advertisements to be by him set up as aforesaid, specify the name of each person resident within such dangerous or unsafe district, and the amount of his tax, as well as the time and place where he is to attend to receive the same; and in case any person resident as aforesaid shall neglect to deliver or transmit the amount of his tax to the said collector within the time limited in the said advertisements, as ascertained by the said Justice, the said collector shall make return of the delinquencies as before directed in this act, and if the constable to whom the warrant of distress shall be directed shall think it unsafe to collect the said delinquencies without assistance, shall make oath or affirmation as before mentioned in the case of the assessor and collector, and shall produce a certificate thereof signed by the Justice before whom the same was made, to the Colonel or Commanding-Officer of any regiment of militia in the county, the said Colonel or Commanding-Officer shall be, and hereby is authorized and required thereupon, to order out such and so many of the militia of his regiment as he may deem sufficient for the protection of the said constable, who shall be admitted to do the said service on horse-back, and shall, while engaged in that duty, be entitled to receive the pay allowed to horse-men while in actual service, together with a reasonable compensation for their subsistence, to be ascertained and certified by the said Colonel or Commanding-Officer, which certificate shall also contain the whole amount of the pay of such guard while on the said duty, and shall be delivered to the assessor of such township, precinct or ward, or to his successor, and the amount of the same assessed on the several delinquents in their next subsequent tax, in proportion to the value of their estates respectively.

28. And be it enacted, That the sum of Nine Thousand Pounds, of the specie which shall be collected and paid into the treasury of the state in discharge of the tax laid by this act, shall be appropriated and applied as a fund for the payment of the interest which is or may become due on the certificates given by any of the late county contractors of this state, or on surplus certificates given by the collectors of the several townships, precincts or wards therein, and for the payment of interest due on the bills of credit issued on the faith of this state, agreeably to the resolutions of Congress of the eighteenth day of March, One Thousand Seven Hundred and Eighty; and that the sum of Five Thousand Pounds shall be appropriated for the payment of the militia and of the troops raised for the defence of the state, in addition to the sum particularly allotted by law for the said purpose, and for the support of the government of the state; and in case the said sum of Nine Thousand Pounds shall be insufficient for the discharge of the whole interest due as aforesaid, the same shall be apportioned to the several counties, in proportion to the amount of the said certificates in them respectively, until further funds for their discharge shall be provided by the Legislature.

29. And it is hereby further enacted, That the treasurer shall retain in his hands all the bills of credit emitted agreeably to the resolutions of Congress of the eighteenth day of March, One Thousand Seven Hundred and Eighty, which he may receive in discharge of the tax laid by this act, to be cancelled and destroyed at such time and in such manner as shall be directed by the Legislature.

30. And be it enacted by the authority aforesaid, That in every case where it shall so happen that the tax by this act laid cannot, by reason of an actual invasion of the enemy, be assessed and collected within the times herein before limited and prescribed, the same shall be assessed and collected as soon as the invasion shall cease, and the enemy is removed.

31. AND WHEREAS, through the neglect of the collectors of several of the counties of this state, in not having transmitted to the Legislature the duplicates of the assessments made agreeably to the directions of an act, intitled, "An Act to raise the sum of One Hundred and Fifty Thousand Pounds, in money and certificates, in the state of New-Jersey," passed the twenty-sixth day of December, One Thousand Seven Hundred and Eighty-one, the quotas laid upon the several counties by this act may be disproportionate, Be it therefore enacted, That if it shall appear on the next settlement of the quotas of the several counties by a more clear and complete account of the several persons, articles and things made ratable therein, that the quota of any county, as laid in this act, is greater than its just proportion, the surplus shall be credited to such county in the settlement of its next quota.

32. And be it further enacted by the authority aforesaid, That the several assessors, collectors and freeholders, while employed in the services herein respectively required of them, shall be exempted from actual service in the militia.

Passed at Trenton, June 22, 1782.

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