

posed, and for the collecting and accounting for all such monies by him or them so received, after deducting three per cent. for collecting and paying the same; and in case he or they shall fail or neglect to collect and account for the same in due time, he or they so failing or neglecting shall be proceeded against as in case of delinquent Sheriffs or Collectors, and suffer the same pains and penalties that may be had against such Sheriffs and Collectors of public taxes in this state.

And whereas it hath been found by experience that the inhabitants of the counties of Davidson and Sumner are exposed to great danger from the neighbouring Indians, who may be provoked by the outrages of disorderly persons passing through or from the said counties to the Indian nations: For remedy whereof,

IV. *Be it enacted by the authority aforesaid*, That it shall not be lawful for any person to pass through or go from either of the counties of Davidson or Sumner to any of the Indian towns, unless he or they shall have a pass from some officer duly authorized under the United States, the executive of this state, or the field officers of the militia of one or other of the counties aforesaid.

V. *Be it further enacted*, That if any person or persons offending against the true intent and meaning of this act, he, she or they being thereof lawfully convicted, shall be liable to a fine not exceeding ten pounds, to be assessed by two Justices of the Peace; and in case any person within the limits of the counties of Davidson and Sumner shall menace, provoke or plunder a friendly Indian, or by threatening to kill or destroy or beat him or any of his tribe or the allies of his tribe being friendly to this or the United States, he, she or they so offending shall be subject to the same pains and penalties on an action brought in behalf of such Indian, as though he, she or they had insulted or plundered a citizen of this state.

And whereas it hath been further represented to the General Assembly by the representatives of the aforesaid counties, that it would be of great utility and encourage the emigration to the Cumberland settlements, to empower the militia officers to call on the militia to escort families from Cumberland Mountain to the said settlements not more than four times in every year:

VI. *Be it therefore enacted*, That it shall be lawful for the commanding officers of the counties aforesaid, to call out any number of militia not exceeding fifty, at any time it shall be made known to them that a number of families are at the Cumberland Mountain waiting for an escort to conduct them to the said settlements; and the county courts are hereby required to levy a tax on the poll and taxable property in the said counties from time to time, sufficient to pay the said expence, to be collected and accounted for as in case of cutting the road mentioned in the foregoing part of this act.

CHAPTER XXVI.

An Act to encourage the making of Salt in Davidson county.

WHEREAS it is represented to the General Assembly by the inhabitants of Davidson county, that the Salt Springs cannot be of any public use unless some person or persons shall have the exclusive right of improving the same:

I. *Be it therefore enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That the Springs or Licks commonly called French Lick, Nerley's Lick, Gasper's Lick and Ramsey's Lick, together with the tracts of land belonging to or reserved with those Licks respectively, shall be and they are hereby vested in John Kirkpatrick, Lardner Clark, Jonathan Drake, William Simpson, John Boyd, Ephraim McLaine and Robert Edmonson, Commissioners to lease or rent the aforesaid Springs or Licks for any term of time not exceeding ten years from and after the passing of this act; and the monies arising from such leases or rents to be applied to the public use of the inhabitants of the county of Davidson; and the aforesaid Commissioners shall give bond with security to the court of said county for the faithful accounting of said monies annually to the county Treasurer, and shall make public advertisement of the time when the said leases shall be made and the said Licks and lands rented, at the court-house of the said county, at least ninety days previous thereto.

CHAPTER XXVII.

An Act to extend an act, entitled "An act to pardon and consign to oblivion the offences and misconduct of certain persons in the counties of Washington, Sullivan, Green and Hawkins."

I. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*. That the said act and every clause thereof, shall be and is hereby extended to all persons who are desirous to avail themselves of the benefits and advantages contained in the same, and are hereby declared pardoned of the crimes mentioned therein and fully restored to the privileges of citizens; any law to the contrary notwithstanding.

And whereas sundry of the inhabitants of the counties aforesaid have failed to give in an account of their taxable property for the year one thousand seven hundred and eighty-seven as the law directs:

II. *Be it therefore enacted by the authority aforesaid*, That a further time of three months from and after the passing of this act shall be allowed them to render an account of their taxable property in such manner as is prescribed by law, and all persons who shall neglect or refuse to comply therewith shall be subject to all the pains and penalties prescribed by said law to be inflicted on them, and all suits commenced for the recovery of any penalty or forfeiture incurred by not complying with the laws usually called revenue or tax laws, shall be discontinued on the defendant or defendants assuming all the costs thereon in open court.

CHAPTER XXVIII.

An Act for the better regulation of the town of Edenton.

WHEREAS it is the interest of every State to regulate the police of its towns and encourage their trade, and the laws heretofore made for regulating the town of Edenton have proved defective and inconvenient:

I. *Be it therefore enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That five Commissioners for the town of Edenton shall be chosen annually on the first Monday in April, and the Sheriff of Chowan county or his deputy is hereby required to attend at the court-house on the same day and at the hour of ten of the clock in the morning, to open the poll and receive the tickets in the presence of two Inspectors being freeholders of the said town, and when the election shall be finished such returning officer and Inspectors shall in the presence of such of the electors as chuse to attend examine and number the ballots, and the persons having the greatest number of ballots shall be declared duly elected, but when two or more persons shall have an equal number of votes the returning officer shall have the casting vote, but shall not vote in any other case whatsoever; and in like manner the said Sheriff or his deputy first giving ten days notice by public advertisement shall on the first Monday in April in every year afterwards in the same manner open the poll, receive the tickets and proclaim the Commissioners for the ensuing year, under the penalty of fifty pounds for every neglect or refusal, to be recovered by action of debt in the court of the county of Chowan by any person who shall sue for the same in one year after such neglect or refusal, one half to the prosecutor the other half to be paid to the Treasurer of the town for the use of the said town; and the Commissioners so chosen shall before they enter on the execution of their office take the following oath: "I A. B. do swear, that I will faithfully discharge the office of Commissioner for the town of Edenton agreeable to law, and to the best of my knowledge and judgment. So help me God."

II. *And be it further enacted by the authority aforesaid*, That no person shall be deemed qualified to act as a Commissioner of the town of Edenton unless he hath a lot of land therein with a dwelling-house on the same in his own right in fee, and that all the freemen who have paid public taxes and have been inhabitants of the said town six months next before and at the day of election, shall be entitled to vote for the Commissioners of the said town, and no others.

III. *And be it further enacted by the authority aforesaid*, That the Commissioners shall appoint one of their body to act as Treasurer of the town for that year to receive and account for the town monies, for which a regular entry must be made in a book kept for that purpose, and upon the appointment of a new Treasurer the old one shall immediately pass his account with him and pay any balance there may be in his hands; provided, that before such Treasurer enters on his office he shall give his bond with approved security payable to the Commissioners for the faithful discharge of his duty.

IV. *And be it further enacted by the authority aforesaid*, That the Commissioners of the said town shall choose and appoint a proper person to be their Clerk of the said town, to act as such during good behaviour, who shall be allowed a reasonable salary and enter into bond to the Commissioners of the said town and their successors with sufficient security in the sum of two hundred pounds lawful money of this state, for the due and faithful execution of his office and the trust reposed in him, for the safe keeping of the books and papers put into his care and keeping a regular and fair journal of the proceedings of the Commissioners during his continuance in office; and all persons shall have free access to the journals and papers, on paying two shillings to the Clerk,

Clerk, under the penalty of forty shillings for every refusal, to be recovered before a Justice of the Peace of the county of Chowan by any person who shall sue for the same within a month after such refusal, one half to the prosecutor the other to be paid to the Treasurer of the town for the use of the town.

V. *And be it further enacted by the authority aforesaid,* That the Commissioners of the town so chosen and qualified agreeable to the direction of this act shall be and they are hereby incorporated into a body politic and corporate by the name of the Commissioners of Edenton, and by that name to have annual succession by the election of the freeholders and freemen as by this act is directed and a common seal; and that they and their successors by the name aforesaid shall be able and capable in law to have, purchase, receive, possess and retain to them and their successors forever in trust for said town any lands, tenements and tenements of what kind, nature or quality whatsoever, and also grant, demise, alien or dispose of the same, also to receive and take any gift or donation whatsoever to the said town, and also by the same name to sue and implead, be sued and impleaded, answer and be answered in all courts whatsoever, and from time to time and at all times hereafter under their common seal to make laws, rules, orders, regulations and ordinances as to them shall seem meet for repairing the streets, erecting public wharfs, appointing market places and regulating the same, also all weights and measures and regulating the price and weight of bread once every month according to the price of flour, erecting public pumps and keeping in repair those already erected, surrounding the town with a ditch or fence, erecting proper gates on the highways and making proper allowances for such services, and also shall have full power to enforce a compliance and observance to such regulations by laying fines and penalties not exceeding five pounds on those who shall refuse or neglect to conform to such rules and regulations, to be recovered by a warrant under the hand and seal of the said Commissioners directed to any Constable or other person by them appointed, subject nevertheless to an appeal to the county court, which said appeal shall be tried by a jury of good and lawful men, and in case of a slave being the offender the punishment on conviction shall not exceed thirty-nine lashes: *Provided always,* That such rules, regulations and ordinances are not inconsistent with the constitution and the laws of the land.

VI. *And be it further enacted by the authority aforesaid,* That if any of the said Commissioners before the next annual election should die, remove out of the county or refuse to qualify, the remaining Commissioners shall elect and choose others in the room and stead of those dying, removing or refusing to qualify as aforesaid, which said Commissioners so chosen and qualifying by taking the oath as aforesaid, shall have the same power as the other Commissioners have by this act.

VII. *And be it further enacted by the authority aforesaid,* That the Commissioners of the said town shall annually levy a tax not exceeding ten shillings on every hundred pounds value of taxable property within the said town, and a poll tax of ten shillings on all persons who do not possess in the said town any taxable property, which tax shall be collected by a warrant under the hands and seal of the Commissioners directed to such person as they appoint for that purpose.

And the more effectually to ascertain the taxable property within the said town:

VIII. *Be it enacted by the authority aforesaid,* That every inhabitant thereof shall yearly at the time he shall give in his taxable property to be assigned for the use of the state, distinguish in the list he shall return what part thereof is situated within the said town, and ascertain the number of his, her or their lots; and if any inhabitant shall fail so to do, the Commissioners shall and may order the town tax to be levied for the double of the amount of the taxable property of the person so failing as aforesaid.

IX. *And be it further enacted,* That all persons who shall have resided six months in the said town shall be subject to pay taxes of the said town.

X. *And be it further enacted by the authority aforesaid,* That the Commissioners or a majority of them shall annually appoint a proper person to collect the tax of the said town agreeable to the assessment made by the Assessors appointed by the court of the county of Chowan, and the person so appointed before he enters on the execution of his office shall enter into bond with sufficient security in the sum of four hundred pounds lawful money of this state, to the Commissioners of the town and their successors, for the faithful discharge of his duty; and in case the person so appointed shall refuse to serve or fail to give security as aforesaid, the said Commissioners shall and may proceed to nominate and appoint any other person who may be willing to act and enter into bond with security in manner as aforesaid; and the Collector so appointed shall and is hereby empowered, directed and required to collect the said taxes and pay the same to the Treasurer of the said town on or before the first Monday in July in every year, after deducting five per cent. commissions for his trouble in making the said collection; and if any such Collector shall neglect or refuse to account for on oath and pay the several taxes where-with he is chargeable according to the directions of this act, after deducting his commissions, it shall and may be lawful for the superior court of Edenton district or the county court of Chowan, on motion of the Commissioners or a majority of them, or on motion of the Treasurer of the town on their behalf to give judgment against such Collector and his securities for all monies where-with he shall or may be chargeable to the town with costs of suit; and thereupon to award execution against the body or against the goods and chattels, lands and tenements of such Collector and his securities: *Provided always,* That the Collector shall have ten days previous notice of such motion.

XI. *And be it further enacted by the authority aforesaid,* That if the inhabitants of the said town or other person being liable by this act shall neglect or refuse to pay the said tax on or before the first Monday in June in every year, it shall and may be lawful for the Collector to levy the same by distress and sale of the offender's goods and chattels, and shall take and receive for his trouble twenty shillings for each distress and no more, and after deducting the taxes due and fees, the overplus of the goods and chattels sold shall be returned to the owner if any; and the said Commissioners or a majority of them are hereby empowered and authorized to grant deeds for any lot or lots improved or unimproved, which deeds shall be good and valid in law.

XII. *And be it further enacted by the authority aforesaid,* That the books in which the proceedings of the Commissioners were entered or shall be entered by themselves or their Clerk of the town respecting the election of Commissioners, laying taxes, granting and conveying lots and entries of lots; that the said books and all the legal proceedings and acts of the Commissioners therein entered agreeable to the acts of Assembly above recited, shall be and are hereby confirmed, and shall be received as evidence in any court of law or equity where the titles of lots may come in question.

And whereas many difficulties have arose respecting the lines describing the lots in said town: For remedy whereof,

XIII. *Be it further enacted by the authority aforesaid,* That after passing this act the four posts standing at the four corners of King and Broad-street shall be the proper station to begin the measurement of describing the lines each way of all the lots in said town; which lines when run (agreeable to the standing of said posts) by the Commissioners of said town shall forever be considered as right; any law to the contrary notwithstanding.

XIV. *And be it further enacted by the authority aforesaid,* That the Commissioners of the said town are hereby empowered and required to cause all such encroachments from which danger may be apprehended or any great injury to the streets to be removed, and where any encroachment shall be found on any street or streets from which no immediate danger is to be apprehended nor any very great injury to the street, and the owner of such encroachment should not be willing to remove the same, the said Commissioners shall impose a ground rent not exceeding forty shillings to be annually paid for each piazza, porch, platform, fence or other encroachment on the street, to be applied to the public stock of the town; and if any person shall refuse or neglect to pay such ground rent, the same shall be levied by a warrant under the hands and seal of the Commissioners, directed to any person by them appointed for that purpose, on the goods and chattels of the delinquent.

XV. *And be it further enacted by the authority aforesaid,* That the said Commissioners may let out public lots on the bay or in the town that are not immediately wanted for public use, or buildings on lease for any term not exceeding fifteen years, the rents to be annually recovered (in case of refusal or neglect of the tenants) as heretofore directed for ground rents and applied to the use of the said town.

XVI. *And be it further enacted,* That every person who is the owner of any lot in the town of Edenton shall within six months after the passing this act, cause the same to be cleared from woods and brush, and he shall keep it clear under the penalty of twenty shillings for every offence, to be recovered before any Justice of the Peace of the county of Chowan for the use of the said town.

XVII. *And be it further enacted,* That no inhabitant of the said town shall be permitted to keep any hogs, geese or goats to run or be at large within the bounds of the said town, under the penalty of twenty shillings for every offence, to be recovered before any Justice of the Peace for the use of said town.

XVIII. *And be it further enacted by the authority aforesaid,* That no person shall strain a horse in any public street in the town so as to endanger the lives of children or other helpless inhabitants, nor shall it be lawful for any person to discharge any fire-arms within the bounds of said town except on muster-days or on other public service; and every person offending against these regulations shall be fined by the Commissioners in any sum not exceeding twenty shillings, to be recovered before any Justice of the Peace of the county of Chowan, and for the use of the said town.

And

And whereas the court-house in Edenton has been much injured, and is subject to repeated injuries from the want of proper care:

XIX. *Be it therefore enacted by the authority aforesaid,* That the Commissioners aforesaid shall repair the said court-house and keep it in order, for which repair they shall be paid out of such money as has been collected or may hereafter be collected for the purpose of erecting a prison or court-house in the town of Edenton for the district of Edenton.

And whereas the fire-engine of the said town is greatly out of repair, and some parts thereof entirely destroyed:

XX. *Be it therefore enacted by the authority aforesaid,* That the said Commissioners shall and they are hereby required as soon as they shall be possessed of a sufficient fund for that purpose, cause the said engine to be repaired, and when so repaired that they have the same worked at least once in every month, under the penalty of five pounds for every month which they shall neglect to have the same done, to be recovered by any person who shall sue for the same before any jurisdiction having cognizance thereof.

XXI. *And be it further enacted by the authority aforesaid,* That the Commissioners are hereby empowered to purchase such a number of leather buckets for the fire-engine as they may deem necessary, and also to appoint ten persons inhabitants of the said town to work the said fire-engine; which persons shall be exempted except in cases of insurrection or invasion, in consideration thereof, from all other public service during the continuance of their appointment; and that such persons may be removed at any time, and others appointed for said service in their stead.

XXII. *And be it further enacted by the authority aforesaid,* That in the case of an alarm of fire, all persons inhabitants of the said town who are liable to serve in the militia, shall be obliged to render their best assistance for the extinguishment of the fire and other services incident thereto, under the penalty of forty shillings for every neglect to be recovered by the Commissioners by a warrant before a Justice of the Peace; provided that if it shall appear to the said Justice by the affidavit of the said person so failing as aforesaid or otherwise, that he had a reasonable excuse for such neglect, judgment shall not be given for the said penalty but he shall be discharged. The said penalties when recovered to be paid to the town Treasurer for the use of the town.

XXIII. *And be it further enacted by the authority aforesaid,* That no person shall under any pretence whatsoever make any fire, or cause any to be made, on the wharfs or in the streets in the night time, and any person offending against this regulation shall forfeit and pay the sum of five pounds for every such offence, to be recovered before any Justice of the peace of the county and for the use of the said town; and if the offender should be a slave, he or she shall on conviction receive thirty-nine lashes on his or her bare back; provided said slave did not act by order of his owner or the person having the care of such slave, in which case such owner or person shall be subject to the above fine: *Provided,* That no person shall be subject to these penalties until the Commissioners have made publication of the regulations last mentioned for the space of three months at least at the door of the court-house of Chowan county.

And whereas the regulations heretofore made to prevent dealing and trafficking with slaves, have been found insufficient to prevent that dangerous and pernicious practice:

XXIV. *Be it enacted by the authority aforesaid,* That if any free person shall either buy from or sell to any slave or slaves within the limits of the said town, or shall barter with any slave or slaves any kind of goods or commodities whatsoever or other things without a permission in writing from the master or mistress, or any other person having the management of such slave or slaves, every such person shall on conviction before any Justice of the Peace of the said county of Chowan, forfeit and pay the sum of ten pounds, to be levied of his or her property as other recoveries by law for the use of the said town, subject nevertheless to the appeal of the party grieved; and if the offender shall not have sufficient property to satisfy the judgment, then such offender shall be committed to close custody and shall remain in prison without bail or mainprize for any time not exceeding three months.

XXV. *And be it further enacted by the authority aforesaid,* That if any person or persons shall be convicted of entertaining any slave or slaves in his, her or their house or houses, or other place or places, in any manner whatsoever, for money or otherwise, every person convicted in the above recited manner, shall forfeit and pay the sum of ten pounds for the first offence, and the sum of twenty pounds for every other offence, to be levied of his or her property as other recoveries by law, and for the use of the said town; and if the offender shall be unable to pay the forfeiture, then such offender shall be committed to close custody, and shall remain in prison without bail or mainprize for any time not exceeding six months.

XXVI. *And be it further enacted by the authority aforesaid,* That after the passing of this act it shall not be lawful for any slave in the town to hire her or himself out or exercise any trade or occupation without first producing a permission in writing from the owner, or other person having the management of such slave, directed to the Commissioners of the said town, who shall thereupon (if there is no just cause to the contrary) cause the said permission to be entered by the town clerk in their book and filed, for which the owner of the said slave shall pay to the clerk a fee of four shillings; and the Commissioners or a majority of them shall grant a licence under their hand and seal to such slave to hire her or himself out for any time not exceeding twelve months; & any slave having a licence as directed by this act may hire him or herself out, and may lawfully be hired by any person or persons whatsoever; and if any person after the passing of this act hires any slave or slaves in the said town, without such licence from the Commissioners as directed by this act, he or she shall forfeit and pay the sum of five pounds for every such offence, to be recovered before any Justice of the Peace of the county, and for the use of the said town. *Provided always,* That nothing herein contained shall extend or be construed to prohibit any person or persons residing in the said town from hiring out their slaves, or in employing such slaves in exercising any trade or occupation under the immediate direction of their owners, so that such slave or slaves be not permitted to receive the wages contracted for, but in all such cases the owner or the person having the care of such slave, shall make the contract and receive the monies arising therefrom.

XXVII. *And be it further enacted by the authority aforesaid,* That in all acts of the said Commissioners, a majority of them shall constitute a quorum for the purposes intended by this act.

And whereas it is necessary to collect and enforce the attendance of the Commissioners when the exigencies of the town require it:

XXVIII. *Be it therefore enacted by the authority aforesaid,* That if any Commissioner shall after notice or summons subscribed by three of the Commissioners and countersigned by their Clerk, such notice or summons to contain the time and place of meeting and to be left at their dwelling-house twelve hours at least previous to such meeting, fail to give his attendance, he shall forfeit & pay twenty shillings, unless prevented by sickness or such other cause as shall be satisfactory to a board of the Commissioners, to be recovered before a Justice of the Peace of the county and applied to the use of the town. *Provided always,* That the Commissioners shall meet at least once in every month, and such meeting shall be on the first Monday in every month.

XXIX. *And be it further enacted by the authority aforesaid,* That the Commissioners of the said town shall annually in the month of January publish an accurate list of the taxes levied and collected in said town, together with a list of each sum expended, to whom paid and for what purpose; and the Commissioners failing to comply with the same shall forfeit and pay the sum of fifty pounds, to be recovered by any person who shall sue for the same within twelve months after such offence, before any jurisdiction having cognizance thereof, one half to the prosecutor the other half to be paid to the Treasurer of the town for the use of the said town; which sum shall be levied of the proper goods and chattels of the said Commissioners or either of them.

XXX. *And be it further enacted by the authority aforesaid,* That the Commissioners who were chosen in the month of July last are hereby vested with all the powers, authorities and pre-eminences as directed by this act.

XXXI. *And be it further enacted,* That all acts and parts of acts heretofore passed for the regulation of the town of Edenton, shall be and they are hereby repealed and made void.

CHAPTER XXIX.

An Act for the better regulation of the town of Fayetteville.

WHEREAS it is the interest of every state to regulate the police of its towns and encourage their trade, and the laws heretofore made for the regulation of the town of Fayetteville have proved defective and inconvenient: And whereas for many years during the late war no Commissioners were chosen, and some lots may remain unconveyed to the proprietors, and doubts may arise concerning the titles to the same:

I. *Be it therefore enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That the books in which the proceedings of the Commissioners have been entered by themselves or their clerks, respecting the election of Commissioners, laying taxes, granting and conveying lots, drawing lots, orders and settlements with respect to the town monies, and all the proceedings agreeable to acts heretofore passed for the regulation of the said town, shall be and are hereby confirmed, and shall be received as evidence in any court of law or equity.

M. And

In office
J
O.K

T H E
L A W S
O F
NORTH-CAROLINA.

At a General Assembly, begun and held at Tarborough on the eighteenth Day of November, in the Year of our Lord One Thousand Seven Hundred and Eighty-seven, and in the Twelfth Year of the Independence of the said State, being the first Session of the said Assembly.

1787.

C H A P T E R I.

An Act declaring the treaty of peace between the United States of America and the King of Great-Britain to be part of the law of the land.

BE it enacted by the General Assembly of the state of North-Carolina, and it is hereby enacted *Treaty with G* by the authority of the same, That the articles of the definitive treaty between the United Britain to be States of America and the King of Great-Britain, are hereby declared to be part of the law ^{law} of the land.

II. *And be it further enacted by the authority aforesaid,* That the courts of law and equity are hereby declared in all causes and questions cognizable by them respecting the said treaty to ^{Courts to act accordingly} *[Passed Dec. 22, 1787.]*

C H A P T E R II.

An Act for levying a tax for the support of government, and for the redemption of the old paper currency, continental money, and specie and other certificates.

BE it enacted by the General Assembly of the state of North-Carolina, and it is hereby enacted by the authority of the same, That for the year 1788, a tax of three shillings on every hundred acres of land, and a tax of nine shillings on each hundred pounds value of town lots ^{Tax in money} with their improvements, and a tax of nine shillings on every poll in this state, shall be levied and paid in state currency, or in gold or silver at the rates established by law: *Provided,* That all the lands west of the Apalachian Mountains shall pay a tax of two shillings on every hundred acres of land, and a tax in continental or state dollar bills, or soldiers bounty or specie certificates, in proportion for every hundred acres of land aforesaid.

II. *And be it enacted by the authority aforesaid,* That for the said year 1788, a tax of three shillings on every hundred acres of land, and a tax of nine shillings on each hundred pounds ^{in certificates} value of town lots with their improvements, and a tax of nine shillings on every poll in this state, shall be levied and paid in continental or state dollar bills or soldiers bounty certificates at the rate of 800 for one, in specie certificates of every kind at their nominal value, with the interest thereon (such as have been issued by the Board of Commissioners for settling army accounts since the first day of January 1786, excepted) in currency certificates as rated by the act for the sale of confiscated property, or in final settlement certificates at their nominal value including the interest thereon.

III. *And be it further enacted by the authority aforesaid,* That the above mentioned tax shall be ^{How collected} collected, paid and accounted for as directed by an act, entitled "An act for ascertaining ^{Sec.} what property in this state shall be deemed taxable property, the method of assessing the same and collecting the public taxes;" and also one act, entitled "An act for the more regular collecting, payment of and accounting for the public taxes."

IV. *And be it further enacted,* That no person living west of the Cumberland Mountain shall ^{Exempts} be subject to pay a poll-tax for the year 1788 on a free poll.

V. *And it is hereby further enacted and declared,* That the sinking fund tax directed to be ^{Sinking fund} collected by an act, entitled "An act for emitting 100,000l. paper currency for the purposes ^{tax to be col-} therein expressed," passed at Newbern in December 1785, shall be collected in money agree- ^{lected} able to the true intent and meaning of the said act in the manner before directed.

And