AN ACT*

To raise a tax for the support of government for the year one thousand eight hundred and five.

SEC. 1. Be it enacted by the Senate and House of Representatives of the State of Georgia, in General Assembly met, and by the authority thereof, That a tax shall be levied and collected on all lands within this State, granted to, or surveyed for any person or persons in the following mode, to wit:

On each and every acre of all tide swamp, (cultivated or uncultivated) including islands of the first quality, at three cents and seven mills per acre; of the second quality, at two cents and three mills per acre; and of the third quality, at seven mills per acre.

On all pine lands adjoining such tide swamp, or contiguous thereto, or within three miles of water carriage, at six mills per acre.

On all prime or inland swamp (cultivated or uncultivated) of the first quality, at two cents and six mills per acre; of the second quality, at one cent and four mills per acre; and of the third quality, at six mills per acre.

On all pine lands adjoining or contiguous thereto, at one mill and an half per acre; on all salt marsh, one and an half mills per acre.

On all high river swamp or low grounds, (cultivated or uncultivated) including islands, including such as are called second low grounds, lying above Abercorn creek, and as high as the mouth of McBean's creek on Savannah river, of the first quality, at one cent and nine mills per acre; of the second quality, at one cent and two mills per acre; and of the third quality, at six mills per acre.

On all high river swamp as aforesaid, lying above McBean's creek, and as high as the mouth of Rae's creek, of the first quality, at two cents and nine mills per acre; of the second quality, at one cent and nine mills per acre; and of the third quality, at eight mills and an half per acre.

On all high river swamp as aforesaid, lying from the mouth of Rae's creek, to the mouth of Broad river, on Savannah river, of the first quality, at one cent and five mills per acre; of the second quality, at eight and an half mills per acre; and of the third quality, at two and an half mills per acre.

* See act of 1805, No. 192, continuing and amending this act, and act of 1806, No. 222, and No. 267, amendatory thereto, and act of 1807, No. 296, re-enacting and continuing this act with amendments.
On all oak and hickory lands, (cultivated or uncultivated) including islands, from the mouth of Rae's creek, to the mouth of Broad river, and within one mile of Savannah river, of the first quality, at six mills per acre; of the second quality, at two and an half mills per acre; and of the third quality, at one an half mills per acre.

On all oak and hickory lands, including islands (cultivated or uncultivated) from the mouth of Broad river, up to the Savannah river, and within one mile of the same, and up Tugalo river to the marked line on said stream, of the first quality, at four and one quarter mills per acre; of the second quality, at two and an half mills per acre; and of the third quality, at one mill per acre.

On all oak and hickory lands, including islands (cultivated or uncultivated) from the mouth of Broad river to the marked line on the head thereof, of the first quality, at four and one quarter mills per acre; of the second quality, at two and an half mills per acre; and of the third quality, at one mill per acre.

On all high river swamp or low grounds, including islands, (cultivated or uncultivated) from Fort Argyle to the mouth of Buck Head creek, on Ogeechee river, of the first quality, at seven and one quarter mills per acre; of the second quality, at four and one quarter mills per acre; and of the third quality, at one and an half mills per acre.

On all oak and hickory lands as aforesaid, from the mouth of Buck Head creek, to the head of Ogeechee river, of the first quality, at six mills per acre; of the second quality, at two and an half mills per acre; and of the third quality, at one and an half mills per acre.

On all high river swamp or low grounds, including islands (cultivated or uncultivated) from the mouth of Buck Head creek to the head of Ogeechee river; of the first quality, at six mills per acre; of the second quality, at two and an half mills per acre; and of the third quality, at one and an half mills per acre.

On all high river swamp, (cultivated or uncultivated) including islands, from Cat Head on the river Altamaha, to the mouth of the Oconee river, of the first quality, at eight and an half mills per acre; of the second quality, at four and one quarter mills per acre; and of the third quality, at one and an half mills per acre.

On all high river swamp or low grounds as aforesaid, from the mouth of Oconee river, along the northern stream on the north side of the Indian temporary line, to the confluence of the Oconee and Appalachee or South Fork, of the first quality, at one cent and two mills per acre; of the second quality, at six mills per acre; and of the third quality, at one and an half mills per acre.
(No. 175.) On all river swamp as aforesaid, from the confluence of the Oconee and Appalachee rivers, upwards on the north side of the Indian temporary line, of the first quality, at seven mills and an half per acre; of the second quality, at five mills per acre; and of the third quality, at two and an half mills per acre.

On all other oak and hickory lands throughout this State, of the first quality, at four and a quarter mills per acre; of the second quality, at two and an half mills per acre; and of the third quality, at one and a quarter mills per acre.

On all oak and hickory lands, including islands (cultivated or uncultivated) above the flowing of the tide, on all rivers from Cat-Head an the river Alatamaha, to the river St. Mary's inclusive, to the marked line aforesaid, of the first quality, at two and an half mills per acre; of the second quality, at one and an half mills per acre; and of the third quality, at three quarters of a mill per acre.

On all lands on the sea-islands, or lying contiguous to the sea shore, usually cultivated or capable of cultivation in corn, indigo or cotton, of the first quality, at one cent and five mills per acre; of the second quality, at eight and one half mills per acre; and of the third quality, at four mills per acre.

On all other pine lands throughout the State, at three quarters of a mill per acre.

SEC. 2. And be it further enacted, That the sum of thirty-one and a quarter cents, shall be levied on all free male white persons of the age of twenty-one years and upwards, in this State: and the sum of thirty-one and a quarter cents, on all negroes and other slaves under sixty years, within the limits of the same; and the sum of thirty-one and a quarter cents on every hundred dollars value of every lot, wharf, or other lands not herein already enumerated; and on all other buildings within the limits of any town, village or borough within the same; the sum of thirty-one and a quarter cents upon all male free negroes, mulattos and mustizoes, from the age of twenty-one years & upwards, ever and above the taxable property they may be possessed of; and the sum of thirty one and a quarter cents, shall be levied on every hundred dollars value of all persons stock in trade, shop-keepers and others, to be computed at prime costs, and the return to be made on oath, that the stock in trade so returned, is the highest estimation of the stock in such person's possession, at any time, not exceeding three months preceding the time appointed by this act, for such stock in trade to be estimated and returned; the sum of one dollar on all four wheeled carriages, (waggons excepted) and the sum of fifty cents on all two wheeled carriages (carts and drays excepted;) the sum of four dollars on all practitioners of law or physic; and the sum of fifty dollars on all billiard tables; and the sum of one thousand dollars on all E. O. tables or other instruments of the like construction for the purpose of gambling; and whenever it shall so happen that the per-
sons owning or holding such table in possession, refuse legally to return such table or tables, or after returning the same, shall neglect or refuse to pay the tax thereon, when required, it shall be and is hereby made the duty of the collector of tax, to levy on the said table or tables, or instrument, and expose the same to public sale, after giving such notice as is required for the sale of personal property; and should the said table or tables, after being set up for sale, not sell for the full tax due on the said table or tables, that then all the property of the owner or owners, shall be liable for the taxes aforesaid, and further the person or persons owning such table or tables, is hereby made liable to return and pay the like tax in every county in this State, wherever he, she, or they may carry the same:—That the tax on E. O. and billiard tables may be levied and collected at any time after the passing of this act, wherever such tables may be found, but if the tables should be secreted so that they cannot be come at, then the collector shall levy on any other property belonging to the said owner or owners, and every tax collector is hereby required to proceed immediately against persons keeping such tables, as is directed in cases of non-payment of taxes on other property. The sum of four dollars on all factors and brokers and on all wares, liquors and merchandise, sold, bargained, or trafficked for by such factors and brokers; eighteen and three quarter cents, on every hundred dollars by them sold or disposed of, to be given in upon oath; and the sum of fifty cents, on every hundred dollars of the funded stock of the United States, to be given in by the holders thereof, in like manner as stock in trade*;—Provided nevertheless, that in all cases of extreme indigence or infirmity, the Inferior court of each county, shall be, and they are hereby authorized to remit the poll tax upon such indigent or infirm person claiming the same.

SEC. 3. And be it further enacted, That there shall be a receiver for each county, throughout this State, and the mode for taking the returns shall be as follows:—the receiver of tax returns in each county, shall give notice to each captain’s district within the county, by advertising in the most public place of each district, the day and place he will attend to receive the returns of taxable property therefore, and which notice shall be given at least ten days previous thereto; such receiver shall likewise attend previous to making his return of defaulters, three different days in each district for that purpose, which days shall not be within seven days of each other; and the commanding officer in each company, shall give to the receiver so attending, a list of inhabitants liable to pay taxes within his district, on oath or affirmation, to the best of his knowledge and information, under the penalty of thirty dollars, in case of failure, to be recovered before any justice of the peace within the county, one half to the person suing for the same, the other for the use of the poor of such county.—And it shall be the duty of the receiver of returns at all times upon personal application to receive the returns not given in at the time and place specially notified, at any time before he makes a digest of the whole re-

* See act of 1805, No. 192, pointing out the mode of collecting this tax; in case the Directors of the Bank are in default.
turns, and he shall previous to entering on the execution of his duty, take and subscribe an oath or affirmation, in the words following, to wit:—"I, A. B. do solemnly swear, (or affirm) that I will truly and faithfully perform the duties of receiver of returns of taxable property, in the county to which I am appointed, as required of me by this act and will not receive any return but on oath or affirmation."

Sec. 4. And be it further enacted, That all and every person liable to pay tax, shall give in a list of his, her, or their taxable property, as well as a list of every person or persons as he, she, or they may be attorney or attorneys, executor or executors, administrator or administrators, or, in the county or counties wherein such person, agent, attorney, executor or administrator, may reside,* describing as near as possible, from plats, deeds or other documents, the particular situation of such land, in what county, what particular water course on, and what lands it adjoins, for whom surveyed, and to whom granted; and the receiver of such returns shall make a general digest, and return the whole of the taxable property received as aforesaid, and also of the taxable property of non-residents and defaulters within his county, and shall transmit three copies one to the collector of the county, one to the Inferior court, and one to the Comptroller-General, and that the said receivers of tax returns, do deliver the aforesaid three copies, to wit:—to the collector and clerk of the Inferior court, on or before the fifteenth day of July next, and to the Comptroller-General, on or before the first day of August thereafter, under the penalty of one thousand dollars for each offence, including therein his own taxable property, and shall publish within one month thereafter in the Gazette, the names of the defaulters under the penalty of fifty dollars; and the receivers shall receive five per centum on the taxes arising from all property returned; and it shall be his duty to transmit to the Comptroller-General, and clerk of the Inferior court and collector of taxes, each a copy of such digest. And that the said several receivers to be appointed by this act, shall be paid by the collectors in the respective counties, the sums which shall become due them for their services as allowed by this act; Provided, that no receiver shall be allowed or paid by the collectors, before such receiver shall produce a certificate from under the hand of the clerk of the inferior court of such county, that such receiver is entitled to such sum for his services agreeably to this act; which certificate such clerks are hereby, on application, directed to give, and every collector shall be allowed credits for such payments, in his settlement with the treasurer.

Sec. 5. And be it further enacted, That the receivers of tax returns, and collectors of taxes of the respective counties, shall be responsible to the executive department, and be amenable to such rules in conducting the duties of their respective offices, as the executive may think necessary and proper.—The collectors of the respective counties

* Persons living out of the State must return their lands in the county where the land lies.—See act of 1809, No. 437.
before they enter on the duties of their office, shall give bond with sufficient securities, as follows:—

For the county of Chatham, in the sum of forty thousand dollars; for the county of Camden, in the sum of eight thousand dollars; for the county of Glynn, in the sum of four thousand dollars; for the county of McIntosh, in the sum of ten thousand dollars; for the county of Liberty, in the sum of ten thousand dollars; for the county of Bryan, in the sum of six thousand dollars; for the county of Effingham, in the sum of four thousand dollars; for the county of Screven, in the sum of four thousand dollars; for the county of Burke, in the sum of ten thousand dollars; for the county of Montgomery, in the sum of four thousand dollars; for the county of Washington, eight thousand dollars; for the county of Warren, in the sum of eight thousand dollars; for the county of Hancock, in the sum of eight thousand dollars; for the county of Greene, in the sum of eight thousand dollars; for the county of Richmond, in the sum of fifteen thousand dollars; for the county of Columbia, in the sum of ten thousand dollars; for the county of Wilkes, in the sum of fifteen thousand dollars; for the county of Oglethorpe, in the sum of fifteen thousand dollars; for the county of Elbert, in the sum of ten thousand dollars; for the county of Franklin, in the sum of eight thousand dollars; for the county of Jackson, in the sum of eight thousand dollars; for the county of Bulloch, in the sum of four thousand dollars; for the county of Lincoln, in the sum of six thousand dollars; for the county of Jefferson, in the sum of six thousand dollars; for the county of Tatnall, in the sum of four thousand dollars; and for the county of Clarke, in the sum of eight thousand dollars;* and shall also take and subscribe the following oath or affirmation, to wit:—"I, A. B. appointed collector of tax for the county of — do solemnly swear, that I will faithfully discharge the duty required of me by law," and in case of death, refusal, or neglect of any collector to enter into such bond, or take such oath, then his Excellency the Governor is hereby authorized and required to appoint some other person willing to accept the same, on the qualification aforesaid, who shall attend in each district of the county to receive such tax; and shall previously give at least ten days notice thereof, and shall attend at least two days in each captain's district; and not within ten days of each other; and if he shall presume to execute the said office, without the qualification aforesaid, he shall forfeit double the sum for each person's tax he shall receive, to be recovered by any person who shall inform and prosecute for the same, in any court or tribunal having cognizance of debts to that amount.

Sec. 6. And be it further enacted, That the Governor for the time being, shall take bond and security of the collectors of each county respectively in conformity to this act, for the due performance of all the duties required of them, and shall transmit a demimus to the justices of the inferior courts of the several counties, or any two of them,

* See act of 1803, No. 192, including the counties of Wayne, Wilkinson and Baldwin.
(No. 175.)

to receive and cause to be executed such bond, with two or more securities, to be approved of by such justices, which bond shall be forthwith transmitted by them to the executive office.

Sec. 7. And be it further enacted, That all persons whatsoever, who are possessed of any lands granted to, or surveyed for them, or for any other person or persons, or of slaves, either in their own right, or in any other person or persons whatsoever, or are liable to pay any tax by virtue of this act, shall on or before the first day of May next, render a particular account thereof, on oath in writing, setting forth in what county such lands and slaves are, to the best of his, her or their knowledge, to the receiver of the county wherein such person resides, at such time and place as the receiver of the county shall appoint for the doing thereof, so that the same be done on or before the first day of May aforesaid, which oath or affirmation shall be in the words following, viz: "I, ———— do swear, (or affirm as the case may be) that the account which I now give in, is a just and true account of all the taxable property, which I was possessed of, held or claimed on the first day of January last, or was interested in, or entitled unto, either in my own right, or the right of any other person or persons whatever, as parent, guardian, executor, administrator, agent or trustee, in any other manner whatever, according to the best of my knowledge, information or belief, and that I will give a just and true answer to all lawful questions that may be asked me touching the same; and all this I declare without any equivocation or mental reservation whatever—So help me God," which said oath or affirmation, the receiver of tax returns for the several counties are hereby authorized and required, respectively to administer gratis.

Sec. 8. And be it further enacted, That if any person or persons shall neglect or refuse to give in a return of his, her or their taxable property, or shall be convicted of fraud, or making a false return thereof, he, she, or they shall be liable to pay to the clerk of the Inferior court of the county, a fine of ten dollars for every hundred dollars valuation, so neglected or concealed, one half whereof for the use of the county, under the direction of the inferior court, and the other half for the use of the informer or in formers, to be recovered in any court having cognizance of the same.

Sec. 9. And be it further enacted, That all attorneys or trustees of or for any person or persons living without the limits of this State, shall make true returns as aforesaid, within the district wherein such trustee, attorney, or agent resides;* and that such attorney, or attorneys, trustee or trustees, shall be subject and liable to pay the tax to become due by this act, or which may be due by any former tax law or laws, for such land or lands, slave or slaves, out of his, her or their own proper estate, notwithstanding such attor-

* See act of 1809, No. 457, requiring that non-residents, shall return their lands in the county where the same may lie.
ney or attorneys, trustee or trustees, may renounce or disclaim acting as such before the said taxes are levied, unless such attorney or attorneys, trustee or trustees, shall make oath before the receiver aforesaid, that he or they hath or have renounced such trust or attorneyship, before the payment of such tax became due, without having done it with a design to avoid the payment thereof:—Provided always, That if such attorney or attorneys, trustee or trustees, shall within one year next after making such oath, again become attorney or attorneys, trustee or trustees, or act as such, he or they shall be liable to pay the said tax, as herein directed, any thing herein contained to the contrary notwithstanding; and for levying whereof, the same remedy shall be, and is hereby given, as for levying the tax to become due by virtue of this act, on the proper estate or estates, of such attorney or attorneys, trustee or trustees, or other person or persons acting as such.

Sec. 10. And be it further enacted by the authority aforesaid, That in case any land or other taxable property shall be found by the receivers to belong to any person or persons, residing without the limits of this State, and who have no attorney or attorneys, trustee or trustees, legally constituted in this State, or which have not been returned to any receiver appointed to the county where such lands are, then, and in such case, the receivers shall be, and they are hereby authorized and required to charge such lands and other property for the payment of the tax imposed thereon, and also for all taxes due thereon by any former tax act, and forthwith one in every month, to publish and give notice of such charge or assessment in the gazette; and in case of non-payment of such taxes within six months, the said lands and other property shall be liable thereafter to double tax, and to be proceeded against by attachment, in a summary way by the collector, in the manner of distress and sale, and to make titles to the person or persons purchasing the same, and to pay the money, lawful charges only deducted, into the treasury: Provided, the owner or owners, his or her agent or attorney, shall not within twelve months after such sale apply for the surplus; and it shall be the duty of every tax collector, and he is hereby required, on the day on which he shall come to a final settlement with the treasurer, or on the day when he is required by law to close his accounts, to make a return on oath, which shall be certified and vouch for by at least two justices of the peace for the county, of all lands sold by him for the taxes, specially setting forth the tax for which it was sold, the price it sold for, and the purchaser or purchasers; and in case of failure, such tax collector and his security shall be subject to a penalty of two thousand dollars, to be recovered in any court having cognizance thereof, to the use of the prosecutor; and shall also be subject to an action at law for damages, by any person aggrieved thereby.

Sec. 11. And be it further enacted, That all persons whatever, who are possessed of any lands or slaves within this State, in his or their own right, or in the right of any
other person, any ways liable to pay tax by virtue of this act, shall pay in their taxes to the collectors that may be appointed to receive the same, in the manner hereinafter directed, on or before the first day of February next, and the respective collectors' receipts shall be held and taken as satisfactory; and if on the said first day of February, any person or persons shall be in default, the collector of the county where such default shall happen, shall immediately proceed against such defaulters by distress and sale (after due notice given of such sale, which in no case shall be less than twenty days advertisement in one of the public gazettes of the State, and stating the amount of assessment levied, or tax due by such person or persons) of goods and chattels, if any to be found, otherwise of the lands of such defaulter or defaulters, or so much thereof as will pay the taxes due with costs, but no sale of lands shall be made or be valid, unless two months notice thereof be given by advertisement in one of the gazettes of the State, which shall be regularly published until the day of sale; and in all cases to make titles to the purchasers of the property sold as aforesaid, and the said collectors respectively, shall, on or before the first day of June, in the year of our Lord one thousand eight hundred and six, close their accounts and deliver the same to the treasurer, for the time being; and after deducting five per centum, on all such taxes as they shall receive, pay the remainder to the said treasurer. And the tax collectors shall, at all sales of land for taxes, first offer such parts of such lands for sale as may be reasonably expected to produce the amount of tax due by the owner thereof, and if he shall not have a bid for such part of the said lands, he may then offer a larger quantity until he can produce bids to the amount of the taxes due; and that no sales of lands hereafter made by tax collectors of more than one tract or grant, belonging to or sold as the property of one person, or one company or society of persons, where such tract first sold shall have produced or amounted to the taxes due by such person, or on all the lands returned or represented as the property of such person or persons, shall be deemed and considered valid; but such sales are hereby declared to be null and void.

Sec. 12. And be it further enacted, That when any of the receivers of returns or collectors of taxes, shall or may discover that any land or slaves, or other taxable property hath not been returned as in this act is pointed out, he or they shall summon three freeholders, residents of the district where such lands may lie, or property be, to ascertain the quality of such lands or other property, and double the tax thereon, for which amount the collector is hereby empowered and required to levy, sell and convey in the manner herein already mentioned:—Provided always nevertheless, That all lands or other property vested in commissioners or trustees for public use, shall not come within the purview of this act:—And provided also, That no sale which shall be made under this act, of the property of orphans (having no guardian or trustee) shall have any effect.

And whereas, it has happened and may frequently happen, that between the day of receiving the returns, and the day appointed for the payment of the said tax, many per-
Voted in the Year 1804.

Sec. 13. Be it therefore enacted by the authority aforesaid, That the collector in every county shall be obliged to lay before the grand jury of each county, a list of such insolvents as may be in such county or counties, on oath, who shall allow or disallow the same.

Sec. 14. And be it enacted, That the taxes imposed by this act, shall be preferred to all securities and incumbrances whatever; and that in case any person or persons coming under the notice of this act, shall die between the time of giving in his, her or their returns to the receiver or receivers respectively, and the paying of his, her or their tax; and any goods or chattels of the deceased, to the value of the sum taxed, shall come into the hands of his, her or their executors or administrators, or executors in their own wrong, such executors or administrators shall pay the same by the time before limited, prior to all judgments, mortgages or debts whatsoever, otherwise a warrant of execution shall issue against the proper goods and chattels of such executor or administrator; and if any person or persons, between the time of rendering the account of his, her or their estate to the receiver aforesaid, and the time of his, her or their paying in the said tax, shall be about to depart the county in which he, she or they may have immediately then preceding resided; the said collector or collectors, is, and they are hereby directed and required forthwith to levy the same, notwithstanding the day of payment may not then have arrived, unless such person or persons, shall and do find security to be approved of by the said collector or collectors, respectively, for the payment thereof, at the day herein appointed.

Sec. 15. And be it further enacted, That all deeds of gift, conveyances, mortgages, sales and assignments of goods, lands, tenements and chattels of any kind, of any person, whatsoever, made with an intention to avoid paying the aforesaid taxes, are hereby deemed and declared null and void; and in case any person who has mortgaged estate, real or personal, shall neglect or refuse to pay the tax of the same, the mortgagee shall be liable to pay the same.—Provided, That no such sale for taxes under this act, shall tend to effect the state's title to any property mortgaged or secured thereto.

Sec. 16. And be it further enacted, That the treasurer for the time being, be, and he is hereby empowered and required to grant executions against all former collectors of taxes, who are or may be defaulters, immediately after the passing of this act; and he is hereby required and directed to proceed and to prepare the form of a general return to be made by the respective receivers of tax returns, to be approved of by the governor, and transmitted by the treasurer, without delay to the aforesaid receivers of tax returns.
(No. 175.)

Where no property is found in one county it may be taken in another under certain restrictions.

Collector’s fee for advertising & selling.

Persons refusing or neglecting to give in a list of their taxable property, penalty for & how to be recovered.

Proviso.

Non-residents who bring goods into this State after the time for returning them, how to be treated.

Proviso.

Judges of the superior court to charge grand juries to present defaulters.

SEC. 17. And be it further enacted, That where the collector of the county finds no property real or personal therein, of persons in arrears, to satisfy the tax due by this act, such collector is hereby authorized and required to sell so much of the property of the person neglecting to pay as aforesaid, as may be situate in any other county or counties, as will satisfy the said tax, and arrears of tax as aforesaid, without further notice than his giving twenty days previous publicity of said sale, by advertisement in one of the gazettes of this State; and the collectors shall be allowed the sum of fifty cents for each execution levied, and five per cent. on the amount of all sales.

SEC. 18. And be it further enacted, That every person or persons refusing or neglecting to give in a list of his, her or their taxable property, agreeably to the directions of this act, shall forfeit and pay for every such neglect, the sum of one dollar for every free male above the age of twenty one years; and the sum of one dollar for every negro; the sum of eighty cents on every hundred dollars value of every lot, wharf, or other lands not herein already enumerated; and on all buildings within the limits of any town, village or borough within the same, to be paid by the master or owner thereof, and to be recovered by bill, plaint or information, before any court of record; the one half thereof to go to the informer and the other half to the use of the county where such information is made, except where the prosecution is carried on by presentment, and in that case, the whole shall be applied to the use of the county; — Provided always, That such information or presentment be made within twelve months after such neglect or default.

SEC. 19. And whereas divers persons, non-residents of this State, import large quantities of goods, wares and merchandize, and evade the payment of taxes, by not being in this State, at the time usually prescribed for making returns for taxes; for remedy,

Be it enacted, That any non-resident who shall expose to sale any goods in this State, shall on his arrival, or within seven days after entering the same, make returns, on oath, to the receiver of taxable returns, and give security to the tax collector to pay the same, on or before the time prescribed for paying taxes imposed by this act: — Provided, That such goods shall not be liable to pay the tax when they may be exported, or placed in the hands of a vendue-master, to be actually disposed of by him or them; and on failing to comply as aforesaid, it shall and may be lawful for the tax collector to proceed against him or them, in like manner as against persons about to remove out of the county.

SEC. 20. And be it further enacted, That it shall be the duty of the judges of the Superior courts at their next term, after the returns of the receiver of taxable property, shall have been made agreeably to this act, to give it in charge to the grand juries of the several counties, that they do present all such persons as may be defaulters under this act: Provided nevertheless, That where any person or persons who may be a defaulter, shall
before any information or presentment be made against him or them, go to the clerk of the Superior* court of his county, and give in a list of his property upon oath, in the same manner as ought to have been given to the receiver, such person or persons shall be exonerated from the pains and penalties of this act, and each person shall pay to such clerk, for taking such list, the sum of fifty cents, and every such clerk shall return to the collector of his county, on or before the first day of December, one thousand eight hundred and five, a true list of such property, and also transmit to the treasurer a return thereof, on or before the first day of February following.

SEC. 21. *And be it further enacted by the authority aforesaid, That the tax imposed by this act, shall be paid and collected in specie, bank bills of the United States, or of the different branches thereof; Governor’s President and Speaker’s warrants, agreeably to the order of the present legislature, and nothing else; and no replevin shall lie, or any judicial interference be had in any levy and distress for taxes under this law, but that the party injured be left to his own proper remedy in any court of law.

AND WHEREAS, in conformity to the tax law of one thousand seven hundred and ninety-five; many persons had returned their lands in the county where they lie, but have since taken advantage of the law of one thousand seven hundred and ninety-six, and paid the taxes in the counties where they reside, and the collectors still stand charged with the amount of the returns so made.

SEC. 22. *Be it enacted, That the treasurer be, and he is hereby directed and authorized to credit any tax collector, with the amount of returns made of land by persons residing in other counties:—Provided, such collector shall make oath, that such taxes have not been paid to him, and the treasurer shall make returns of all such land to the collector of the county where the owner, trustee, agent, attorney or guardian may reside, requiring such collector to shew whether the taxes have or have not been paid to him; and if not, the said collector is authorized and required to proceed against such owner, agent, trustee or guardian as in cases of default.

SEC. 23. *And be it further enacted by the authority aforesaid, That any receiver making a false return, expressive of more or other than is to him given in, shall forfeit and pay to the party aggrieved a sum equal to double the amount of the taxes on the property so illegally returned; and any collector demanding any other or more tax than by this act is imposed, according to the respective returns, shall forfeit and pay to the party aggrieved, for every such offence, four-fold on the sum so unlawfully received, to be reco-

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* See act of 1805, No. 192, repealing this clause, and vesting the power in clerks of the Inferior court—and see act of 1807, No. 296, repealing that part of this section, making it the duty of Grand Juries to present defaulters.
Sheriff's duty, &c.

Collectors in arrears how to be treated.

Sheriff's duty in such cases.

Collectors what to do, before they receive the taxes of defaulters.

Penalty for omitting the above duty.

Former collectors in default their duty, in making out a digest of monies by them received.

Justices of the inferior courts and justices of the peace to elect

Sec. 24. And be it further enacted, That in case any collector of taxes for any county in this State, shall not settle his accounts with the treasurer, and pay in the amount of his collection, by the time pointed out by this act, the treasurer shall publish in one of the gazettes of this State, a notification, requiring all and singular the tax collectors who may be in arrears, to come forward and settle their accounts, and pay the balance they may respectively owe, into the treasury within two months from the date of such notification, which shall be regularly published six weeks successively, stating the sums due by such collectors, their names and securities; and in case of failure to make settlement, and pay in the monies as aforesaid, the treasurer is authorized and directed to issue his execution against every collector so in default, directed to all and singular the sheriffs of this State, and transmitted to the sheriff of the county for which the collector is appointed, who is required to levy the same immediately, if there is any property of the defendant's in the county, if not, to transmit the same to any other county where the defendant or either of them, may have property, and the sheriff of such other county, is in like manner to levy the same, and no execution issued by the treasurer in manner herein prescribed, shall be stayed by reason of the death of the said collector or his securities, as to the sum due, or the legality of the execution.

Sec. 25. And be it further enacted, That the collectors to the several counties, shall before they receive the taxes from defaulters in their respective counties, ascertain and enter in a book to be kept for that purpose, the taxable property in default, and the amount of taxes due by such defaulters, an exact copy of which book or digest, they shall transmit to the treasurer, and another copy shall lodge with the receiver of taxes of said county, who shall add the same to the digest previous to such collectors receiving the taxes from such defaulters, and in case any collector shall attempt to receive the taxes or any part thereof, from such defaulter or defaulters, before he shall transmit the aforesaid digest to the treasurer and receiver as aforesaid, he shall forfeit double the amount so received, to be recovered by execution to be issued by the treasurer as in cases of default, on information thereof to the treasurer.

Sec. 26. And be it further enacted, That all former collectors in default, shall within sixty days after the passing of this act; return a digest to the treasurer, and another to the receiver of all monies received, or which they may receive from defaulters as aforesaid, in the manner herein pointed out, and on failure thereof, shall be subject to execution, and the penalties which collectors under this act are subject to.

Sec. 27. And be it further enacted, That on the first Monday in January annually, the justices of the Inferior courts and justices of the peace of the respective counties of
this State, shall be, and they are hereby authorized and required to elect the receiver or receivers of the returns of taxable property, (as the case may be) for the time being, and collectors of taxes in their respective counties.

SEC. 28. And be it further enacted, That it shall be the duty of the sheriffs of the respective counties of this State, and they are hereby authorized and required, when a sale shall have taken place under and by virtue of an execution issued by the treasurer of the State, under the directions of this act, against any defaulting tax collector, and the property of such defaulting tax collector, shall have been sold for monies due the State, to deliver the possession of the property so sold, to the purchaser or purchasers thereof; and if the said defaultor or any other person or persons who may be in possession of the said property so sold, shall refuse to deliver up the same upon being called on by the sheriff of the county for that purpose, it shall be the duty of such sheriff, and he is hereby required to dispossess the said defaulting tax collector, or any other person or persons who may be in possession of the property sold, and deliver the same to the purchaser or purchasers thereof, their agent or attorney, for which purpose if needful, he shall call on the commanding officer of the militia of the county, where the property is situated, to render the necessary assistance, who is hereby required to order out the same.

And whereas the tax act of the year one thousand eight hundred and two, requires non-residents either by themselves, or their agents, to give in their returns and pay their taxes, in the respective counties in which their lands lie: And whereas the tax law of one thousand eight hundred and three, intended in this regard to remove difficulties and inconvenience, about which latter act considerable doubts are entertained.

SEC. 29. Be it therefore enacted by the authority aforesaid, That it shall and may be lawful for the agents, attorneys, or representatives of non-residents to give in returns and pay taxes for the lands of such non-residents in the county where such agent, attorney or representative may reside, and where the provisions of the tax acts for the years 1802, and 1803, so far as respects the returns for non-residents have not been complied with, the agents, attorneys, or representatives of such non-residents, are hereby authorized to pay to the tax collector of the county where such agent, attorney, or representative may reside, all taxes due on the lands of such non-residents, for the said years 1802 and 1803, and the tax collectors are hereby directed so receive the same.*

SEC. 30. And be it further enacted, That it shall be the duty of the sheriffs in each county, to receive from the tax collector therein, all executions that may be tendered to

* See act of 1809, No. 457, requiring lands to be given in by non-residents or their attorneys, in the county where the land lies.
(No. 175.)

Duty of the inferior court in carrying in to effect this act.

him for taxes, and to levy and collect the same, and to make due returns to the said collector within thirty days after the receipt of each execution, where personal property is levied on, and where it shall be real estate sixty days; for which the said sheriff, shall receive such pay as by law is directed in cases of tax collectors executions, levies, and sales, and in case of default or neglect of duty, the justices of each inferior court shall from time to time, on the application of the tax collector, make such rules and regulations as shall cause a due execution of the collection of the general and county tax in each county as aforesaid.

ABRAHAM JACKSON, Speaker of the House of Representatives.

JARED IRWIN, President of the Senate.

Assented to, December 12, 1803.

JOHN MILLEDGE, Governor.

(No. 176.)

AN ACT.

To amend an Act, entitled "An Act, for regulating the inspection of Tobacco."

WHEREAS it has been found by experience, that the laws heretofore passed, are not sufficient to guard against the fraud and imposition, which too frequently takes place in the execution of the inspection laws, and that the prices allowed for storing tobacco is not sufficient to reward or compensate the different proprietors for the trouble and expense of keeping the ware-houses in sufficient repair.

SEC. 1. BE it therefore enacted by the Senate and House of Representatives of the State of Georgia in General Assembly met, That from and after the passing of this act, if any inspector or inspectors, picker or pickers, belonging to any ware-house shall presume to purchase or manufacture any tobacco, within the time for which he or they is or are appointed, and being thereof convicted upon indictment in the superior court of the county, shall be incapable of ever after serving as inspector or picker, (as the case may be) in this State, and shall moreover be fined in a sum not exceeding five hundred dollars, one half to the informer, who shall prosecute, and the other half to the county.

SEC. 2. And be it further enacted, That each inspector and picker, before entering on the duties of his appointment, shall take and subscribe the following oath respectively, viz:—