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1838 January 8: James Davis, Deputy Sheriff, Izard County, to Elias N. Conway, Auditor, Concerning taxes due the state

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Sturw, Lond Cy. 4th. 9th January 1838.

Elias W. Conway Esq.

Respected Sir: In the absence of the Sheriff
 I have as deputy collected twenty six dollars &
 4/100 being the amount of revenue due the
 State on Merchandize made taxable in this
 County by an act of the Legislature approved
 16th Decr. 1837. Having very little knowledge
 of the duties of Sheriff I am at a loss to know
 whether it is most proper for me to pay over
 the amt. to the County Treasurer or hold it subject
 to your order. I have however determined
 on the latter course as I know the Sheriff
 has acted on that principle formerly.
 I at first supposed that the ^{law} required the
 Sheriff to pay over to the County Treasurer the
 whole amt. of County & State revenue & I
 should have acted on that principle if the
 County Treasurer had not of been living
 twelve miles from the County seat & I know
 not whether duty required me to go to his
 house to pay over the money to him. Besides
 he had promised to meet me on the first
 of January to receive the money at the
 Seat of Justice & failed to do so, consequently
 it was rendered impossible for me to pay it
 over on that day as the law required. The
 money is now subject to your order & I shall hold
 it till I hear from you.

Very respectfully yours Obediently James Davis

Received by E. Conway 18th Jan 1838
 attest
 J. M. Steer

1838
 21 61
 2 3 92
 Cur in the State

Wm. D. Davis
of Lynchburg
Virginia.

8 January

1838

1838

To the
Answered
& Auditor of E. M. D.

Little Rock

Wm. D. Davis
8th January

1838
Arkansas

P. The taking of the annual of the law relating
to revenue on Wds. rendered it impossible
to comply with the requisitions of it. The
thirty days allowed merchants to furnish the
Collector with valid statements of Wds.
brought into the State & purchased since that
first of laws but having expired before it
was known here
W. D. Davis