BY AUTHORITY.

LAW OF MARYLAND.

No. 253.

An Act to secure the payment of the Income Tax by the Officers of Incorporated Companies, and explanatory of certain Acts of Assembly therein mentioned.

WHEREAS doubts have arisen as to the true construction of the Act of Assembly passed at December session eighteen hundred and forty-one, chapter three hundred and twenty-five, and of the act passed at December session eighteen hundred and forty-two, chapter two hundred and ninety-four, to remove said doubts and to render more plain and manifest the intention of said acts.

Sec. 1. *Be it enacted by the General Assembly of Maryland*, That said Acts of Assembly shall not be deemed to except and exempt the officers of incorporated companies or institutions from the payment of the income tax, and that all salaries and emoluments of any office held by or under any incorporated institution or company, shall be taxed according to the provisions of the said acts.

Sec. 2. *And be it enacted*, That according to the true construction of said Acts, said officers of incorporated companies and institutions were not exempted from the tax thereby imposed.

D. CLAUDE,
ap 23—3t Treasurer of Maryland

The Leonardtown Herald; Port Tobacco Times; Upper Marlboro' Gazette; Marylad Republican; Rockville Journal; Carrolltonian, Westminster; Examiner Frederick; Torch Light, Hagerstown; Civilian, Cumberland; Madisonian, Havre de Grace; Cecil Whig; Kent News; Centreville Times; Pearl, Denton; Gazette, Easton; Cambridge Chronicle; Herald, Princess Ann, and German Correspondent, will insert the above once a week for three weeks, and the Baltimore Sun, twice a week for the same time.

LAW OF MARYLAND.

No. 187.

"An Act imposing a tax on Commissions allowed to Trustees and Receivers, to aid in paying the debts of the State."

Sect. 1. *Be it enacted by the General Assembly of Maryland*, That in all cases, in which commissions shall be allowed to Trustees, or Receivers by the Court of Chancery, the County Courts of the several Counties of this State, or of Howard District, as Courts of Equity or otherwise; such commissions shall be subject to a tax for the benefit of this State of one tenth part of the sum so allowed, to be taxed by the Auditor of the Court, by which such commissions shall be allowed, in auditing the account or accounts of said Trustees or receivers respectively.

Sect. 2. *And be it enacted*, That it shall be the duty of the Trustee or Receiver, as the case may be, to pay to the Register of Chancery, or to the Clerk of the Court of the County, or of Howard District, as the case may be, the sum so taxed by the Auditor, under the first section of this Act, within thirty days after the account reported by the said Auditor shall have been finally ratifiad and confirmed, and on the failure of the said Trustee or Receiver, as the case may be, to make such payment, within the time above specified, it shall be the duty of the said Register of Chancery, or the Clerk of the Court of the County, or of Howard District, as the case may be, to give notice to the Deputy of the Attorney General of Anne Arundel County, where the said commissions have been allowed by the Court of Chancery, or to the Deputy of the Attorney General of the County, or of Howard District, where the commissions have been allowed by the County Court of a County or of said District, who shall thereupon put the bond of such Trustee or Receiver, so failing to make the payment therein directed, in suit, for the use of this State, which bond shall be liable therefor, as for any other default of the principal obligor or obligors therein.

Sect. 3. *And be it enacted*, That it shall be the duty of the said Register of Chancery, or the Clerk of the Court of the County, or of Howard District, as the case may be, to whom such payments shall be made, on or before the first days of July, October, April and January in each and every year, from and after the passage of this act to pay to the Treasurer of this State, all sums of money paid to, or received by them under the provisions of this act, accompanied with a statement of the amount so received, under oath or affirmation, verifying the truth thereof, and on failure, their official bonds shall be put in suit, and a recovery had thereon for the use of this State, for the amount which they may so fail to pay, with interest at the rate of ten per cent. per annum, from the date of such default.

Sect. 4. *And be it enacted*, That upon the payment to the said Register of Chancery, or to the Clerks of the County Courts, or of Howard District, as aforesaid, as the case may be, they shall give to the said Trustee or Receiver, as the case may be, so paying as aforesaid, duplicate receipts, one of which shall be forwarded by the said Trustee or Receiver, as the case may be, to the Treasurer of this State, to be by him preserved, and copies whereof shall be evidence in suits upon the bonds of the said Register or Clerks as the same may be, signing the same.

Sec. 5. *And be it enacted*, That upon the exhibition and delivery of the copy of the said receipt retained by the said Trustee or Receiver, as the case may be, to the collector of the income tax of this State, when he shall call to receive payment of the income tax due by said Trustee or Receiver, the said collector shall credit the amount of said receipt or receipts if the said Trustee or Receiver shall have more than one receipt, upon the bill for said income tax due by said Trustee or Receiver. Provided that no such credit shall be given however, unless the said Trustee or receiver shall pay to the said Collector the balance, if any, of said bill so due by him, as aforesaid.

Sec. 6. *And be it enacted*, That the said collector or collectors shall be credited on the production of the said receipts, with the amount thereof, as so much money collected by him or them and paid over.

Sec. 7. *And be it enacted*, That this act shall take effect from and after the first day of June next.

D. CLAUDE,
ap 23—3t Treasurer of Maryland.

The Leonardtown Herald, Port Tobacco Times, Upper Marlboro' Gazette, Maryland Republican, Rockville Journal; Carrolltonian, Westminster; Examiner, Frederick; Torch Light, Hagerstown; Civilian, Cumberland; Madisonian, Havre de Grace; Cecil Whig; Kent News; Centreville Times; Pearl, Denton; Gazette, Easton; Cambridge Chronicle; Herald, Princess Ann, and German Correspondent, will insert the above once a week for three weeks, and the Baltimore Sun twice a week for the same time.

LAW OF MARYLAND.

No. 303.

An Act entitled an Act taxing certain officers.

Section 1. *Be it enacted by the General Assembly of Maryland*, That the clerk of the court of Appeals, the clerks of the several county courts and of Baltimore city court, and of Howard district, the Register in Chancery and the Register of Wills of the several counties in this State and of Howard district, shall pay annually hereafter to the Treasurer of the Western Shore, the sums hereinafter specified, and that the said payments shall be made in two equal semi-annual payments on the first day of May and the first day of November in each year, the first of said semi-annual payments to be made on the first day of November, 1845.

Sec. 2. *And be it enacted*, That the said annual tax or sum of money to be paid as hereby provided for by the first section of this Act, by the said several Clerks and Registers shall be as follows, viz: The clerk of the court of Appeals of the Western Shore $250; the clerk of the court of Appeals of the Eastern Shore the sum of $10; the clerk of Baltimore city court the sum of $900; the clerk of Baltimore county court $900; the clerk of Allegany county court the sum of $300; the clerk of Washington county court the sum of $400; the clerk of Frederick county court the sum of $450; the clerk of Prince George's county court the sum of $350; the Clerk of Talbot county court the sum of $200; the Clerk of Queen Anne's county court the sum of $200; the Clerk of cecil county court $250; the clerk of St. Mary's county court the sum of $200; the clerk of Kent county court the sum of $200; the clerk of Caroline county court the sum of $150; the clerk of Somerset county court the sum of $250; the clerk of Harford county court the sum of $250; the clerk of Worcester county court the sum of $150; the clerk of Charles county court the sum of $200; the clerk of Carroll county court the sum of $150; the clerk of Montgomery county court the sum of $250; the clerk of Anne Arundel county court $150; the clerk of Howard District court the sum of $75; the clerk of Calvert county court the sum of $150; and the clerk of Dorchester county court the sum of $250. The Register in Chancery the sum of $150; the Register of Wills of Baltimore county the sum of $900; the Register of Wills of Frederick county the sum of $300; the Register of Wills of Washington county the sum of $250; the Register of Wills of Prince George's county the sum of $150; the Register of Wills of Cecil county the sum of $125; the Register of Wills of St. Mary's county the sum of $100; the Register of Wills of Charles county the sum of $100; the Register of Wills of Somerset county the sum of $125; the Register of Wills of Caroline county the sum of $75; the Register of Wills of Kent county the sum of $75; the Register of Wills of Harford county the sum of $125; the Register of Wills of Queen Anne's county the sum of $100; the Register of Wills of Talbot county the sum of $100; the Register of Wills of Dorchester county the sum of $125; the Register of Wills of Worcester county the sum of $100; the Register of Wills of Calvert county the sum of $75; the Register of Wills of Allegany county the sum of $100; the Register of Wills of Anne Arundel county the sum of $75; the Register of Wills of Montgomery county the sum of $125; the Register of Wills of Carroll county the sum of $30; and the Register of Wills of Howard district the sum of $30.

Sect. 3. *And be it enacted*, That the official bonds of said clerks and Registers shall be answerable for the taxes provided; and that upon failure or neglect of any of the aforesaid clerks & Registers to pay the taxes provided by this act by the times in this act limited for the payment thereof, it shall be the duty of the Treasurer to report such neglect or refusal to the Governor who shall thereupon by letter demand of such clerk or Register the payment of such tax, and upon the rfusal or neglect shall give notice thereof to the Treasurer, who shall thereupon cause said bonds to be put in suit.

D. CLAUEE,
ap 23—3t Treasurer of Maryland,

The Leonard Town Herald; Port Tobacco Times; the Upper Marlboro' Gazette; Maryland Republican; Rockville Journal; Carrolltonian, Westminster, Examiner Frederick; Torch Light, Hagerstown; Civilian, Cumberland; Madisonian, Havre de Grace; Cecil Whig; Kent News; Centreville Times; Pearl, Denton; Gazette, Easton; Cambridge Chronicle; Herald, Princess Ann, and German Correspondent, will insert the above once a week for three weeks and the Baltimore Sun twice a week for the same time.

LAW OF MARYLAND.

No. 245.

An Act to make Coupons and Certificates of Interest receivable in payment of Taxes without distinction of years.

Be it enacted by the General Assembly of Maryland, That from and after the passage of this Act, Coupons of Interest on any of the Bonds of this State, and also Certificates of Interest issued and to be issued by the Commissioner of Loans, shall be receivable in payment of taxes, now due to this State, or hereafter to become due, without distinction of years.

Sec. 2. *And be it enacted*, That so much of the first section of the Act of eighteen hundred and forty-two, chapter one hundred and eighty nine, as is inconsistent with the provisions of this act, be and the same is hereby repealed.

D. CLAUDE,
ap 16 Treasurer Maryland.

The Leonardtown Herald, Port Tobacco Times, Upper Marlboro' Gazette, Maryland Republican, Rockville Journal; Carrolltonian, Westminister; Examiner, Frederick; Torch Light, Hagerstown: Civilian, Cumberland; Madisonian, Havre de Grace; Cecil Whig; Kent News; Centreville Times; Pearl, Denton; Gazette, Easton; Cambridge Chronicle; Herald, Princess Ann, and German Correspondent, will insert the above once a week for three weeks, and the Baltimore Sun twice a week for the same time.

LAW OF MARYLAND.

No. 172.

An Act to aid in paying the interest on the public debt of Maryland.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That from and after the passage of this act there shall be levied a tax of one-fourth of one per centum on the public debt of the State of Maryland, owned or held by non-residents of this State, assessed at the following valuations: So much of the said debt as bears an interest of six per cent. shall be assessed at par, so much thereof as bears an interest of five per cent. shall be assessed at ninety dollars in the hundred, so much thereof as beais an interest of four and a half per cent. shall be assessed at eighty dollars in the hundred, and so much thereof as bears an interest of three per cent shall be assessed at sixty four dollars in the hundred dollars, which said assessments shall be made by the Treasurer at the times hereinafter prescribed for the payment of the said tax.

Sec. 2. *And be it enacted*, That the amount of the said tax shall be collected by the said Treasurer's retaining it out of the payment of interest falling due on the first day of July, in each and every year on the said portion of the public debt; and that instead of authorising the Commissioner of Loans to draw upon him for the full amount of the interest falling due on the said first day of July, the Treasurer shall authorise a draft for the balance only of the interest due after deducting the said tax on the amount of which said tax shall then be carried to the credit of the State, by the said Treasurer.

Sec. 3. *And be it enacted*, That all Acts and parts of Acts inconsistent herewith be, and the same are hereby repealed.

Sec. 4. *And be it enacted*, That this Act shall take effect from the passage thereof.

D. CLAUDE,
ap 16–3t Treasurer of Maryland.

The Leonard Town Herald, Port Tobacco Times, the Upper Marlboro' Gazette, Maryland Republican, Rockville Journal, Carrolltonian, Westminster; Examiner, Frederick; Torch Light, Hagerstown; Civilian, Cumberland; Madisonian, Havre de Grace; Cecil Whig, Kent News, Centreville Times, Pearl, Denton; Gazette, Easton; Cambridge Chronicle; Herald, Princess Ann, and German Correspondent, will insert the above once a week for three weeks, and the Baltimore Sun twice a week for the same time.

LAW OF MARYLAND.

No. 246.

An Act supplementary to an act for the general valuation and assessment of property and to provide a tax to pay the debts of the State, passed at March session, eighteen hundred and forty-one, chapter twenty-three.

WHEREAS, much doubt has existed in regard to the true interpretation of the Act of eighteen hundred and forty one, chapter twenty three, whether the twenty cents on the one hundred dollars, thereby directed to be levied as a "Direct Tax" included in the commissions allowed to collectors, or whether such commissions were to be paid by an additional levy; and whereas, the Court of Appeals has recently decided that the said act designed that the clear sum of twenty cents on the one hundred dollars should be paid into the treasury; therefore,

Be it enacted by the General Assembly of Maryland, That the Mayor and City Council of Baltimore, and the Levy Courts or Commissioners, as the case may be, of any County or District, where a levy has not been made for the payment of the commissions to the several Collectors of the direct tax, as recited in the foregoing preamble, be and they are hereby authorised and directed to levy a tax for the purpose of paying said collectors, according to the provisions of the forty-seventh section of said Act of eighteen hundred and forty-one.

D. CLAUDE,
ap 16–3w Treasurer of Maryland.

The Leonardtown Town Herald. Port Tobacco Times, Upper Marlboro' Gazette, Maryland Republican, Rockville Journal, Carrolltonian, Westminster; Examiner, Frederick; Torch Light, Hagerstown; Civilian, Cumberland; Madisonian, Havre de Grace; Cecil Whig, Kent News, Centreville Times, Pearl, Denton; Gazette, Easton; Cambridge Chronicle: Herald, Princess Ann, and German Correspondent, will insert the above once a week for three weeks, and the Baltimore Sun twice a week for the same time.

LAW OF MARYLAND.

No. 251.

An Act supplementary to an act, entitled an act declaratory of the act of the General Assembly, passed at December session, eighteen hundred and forty one, chapter three hundred and twenty five.

Be it enacted by the General Assembly of Maryland, That so much of the Act of December session, eighteen hundred and forty two, to which this act is a supplement, and which provides for the rateing of ground rents as income and to be taxed as such, be and the same is hereby repealed.

D. CLAUDE,
ap 16—3t Treasurer of Maryland.

The Leonardtown Herald, Port Tobacco Times, Upper Marlboro Gazette, Maryland Republican, Rockville Journal; Carrolltonian, Westminster; Examiner, Frederick; Torch Light, Hagerstown; Civilian, Cumberland; Madisonian, Havre de Grace; Cecil Whig; Kent News; Centreville Times; Pearl, Denton; Gazette, Easton; Cambridge Chronicle; Herald, Princess Ann, and German Correspondent, will insert the above once a week for three weeks, and the Baltimore Sun twice a week for the same time.

LAW OF MARYLAND.

No. 196.

"A supplement to an Act to regulate the fees of Notaries Public, passed at December Session 1841, chapter 280."

Sec. 1. *Be it enacted by the General Assembly of Maryland*, That Notaries Public shall hereafter be allowed to receive, as a fee for protesting any note, draft, bill of exchange or check, for non-acceptance or non-payment, the sum of two dollars, one dollar of which fee on any protest and no more, it shall and may be lawful for the said Notaries, to retain for their own use, and the residue, it is hereby made their duty semi-annually to pay over to the Treasurer of the Western Shore, and every Notary Public failing or neglecting to comply with the requirements of this section, shall forfeit in each case the sum of twenty dollars, to be collected and paid for the use of the State.

Sec. 2. *Be it enacted*, That the Notaries Public shall at the time of making payment of the proportion of the fees, hereby required to be paid into the Treasury, accompany such payment by a statement under oath, showing the number of protests made by him and the fees received therefor.

Sec. 3. *Be it enacted*, That all such parts of the act, to which this is a supplement, as are inconsistent with the provisions of this act, be and the same are hereby repealed.

D. CLAUDE.
ap 16—3t Treasurer of Md.

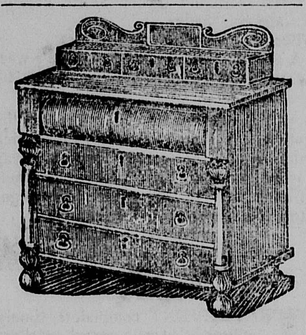
The Leonardtown Herald; Port Tobacco Times; Upper Marlboro' Gazette; Maryland Republican; Rockville Journal; Carrolltonian, Westminster; Examiner, Frederick; Torch Light, Hagerstown; Civilian, Cumberland; Madisonian, Havre de Grace; Cecil Whig; Kent News; Centreville Times; Pearl, Denton; Gazette, Easton; Cambridge Chronicle; Herald, Princess Ann, and German Correspondent, will insert the above once a week for three weeks, and the Baltimore Sun, twice a week for the same time.

DENTISTRY.

S. BAILEY respectfully offers his services as DENTIST to the inhabitants of Rockville and the public generally. Having prepared himself by a most thorough and careful study of this art, and being provided with every means requisite for performing operations in every branch of it he hopes to be able to give entire satisfaction to any who may favor him with their patronage.

No charge will be made for any operation which does not give perfect satisfaction.

☞ Room, at Mr. Abraham Dawson's. feb 5



Cabinet Making
ROCKVILLE, MD.

THE Subscriber respectfully informs the public that he has commenced the above business at Rockville, in the house formerly occupied by Mr. Dennis Moulden, where he intends carrying it on in all its various branches; making and repairing Furniture, Chairs, &c. ALSO, Funerals attended in the most appropriate manner.

Prices to suit the Times.

The Subscriber respectfully asks a liberal patronage from the public generally, as he warrants his work to be made of the best seasoned materials, and the most accurate workmanship.

LEWIS BLACKISTON.

Furniture given in exchange for Lumber. August 12.

TAILORING.

Wm. W. Allen having removed about one fourth of a mile from Rockville, on the Falls road, he would informs his friends and the public generally, that he will in future make up all work entrusted to his care with neatness and durability, and in the most fashionable style, at the fellowing prices, viz:

Dress & Frock Coats,	$4 50
Plain Pants & Vests,	$1 00
Whole or half Gaiter Pants,	$1 25

He will warrant a fit in all cases, and his work shall be done inferior to none.

N. B. Particular attention paid to cutting for any one who wish garments made at home. feb 5–tf

Plasering & Brick-work.

THE subscriber respectfully informs the people of Montgomery County, that he is prepared to do all kinds of House plastering and Brick Masonry, in a workmanlike manner, at the shortest notice and on reasonable terms.—Apply at the subscribers' residence near Mr. Turner Balls, on the Georgetown Turnpike road.

SIMEON D. BRONSON.
feb 5–tf

Just Received,

20 BOXES of No. 1, smoked *SCOTCH HERRING*, in prime order—containing about two hundred and sixty to the box. Price 75 cts.
feb 26 WM. P. BRADDOCK.

FLOUR.

ON hand a few barrels of Family and Superfine *FLOUR*, which will be disposed of very cheap.
feb 26 WM. P. BRADDOCK.

Walnut Plank.

WANTED immediately, one thousand feet of good *WALNUT PLANK*, for which the highest market price will be given. Three hundred feet to be two and a quarter inches in thickness, and the balance one inch.

LEWIS BLACKISTONE.
feb 26–tf

LAMP OIL.

THE subscriber has just received a tierce of good LAMP OIL, which will be sold low.
feb 5 W. P. BRADDOCK.

District Advertisements.

Congress Hall,
Washington City, D. C.

THE subscribers having recently fitted up, and newly furnished the above named Hotel, (lately kept by Mr. Balonga,) are prepared to receive Boarders by the day or week. Their Table will always be supplied with every thing the market affords, and their Bar with the best of Liquors.
feb 19 JEWETT & KING.

NEGROES WANTED.

CASH, and the highest prices will be given by the subscriber for NEGROES of both sexes, for the New Orleans, South Carolina, and Georgia Market. The subscriber can be found at his residence near the corner of 7th street and Maryland Avenue, Washington, D. C. All communications will be promptly attended to by myself or agent.

WM. H. RICHARDS.
Washington, D. C.—mar 5

CASH IN MARKET

THIS is to inform the Public that I continue purchasing NEGROES for the Southern Market, and am always paying the *highest market price!* All letters addressed to me at Alexandria, D. C., will meet with prompt attention at all times, as I have an agent authorized to open letters during my absence.

GEORGE KEPHART.
Alexandria, D C.—feb 5

NEGROES WANTED.

THE subscriber wishes to purchase any number of *NEGROES*, for the New Orleans market; and will give at all times the highest market price, in CASH, for likely Negroes. Those wishing to sell, will find it to their interest to call at my establishment, ☞ *Corner of 7th Street and Maryland Avenue, Washington city, D. C.* as I am always in the market, and where myself or agent can be seen at any time. Negroes for sale or shipment to the South boarded at 25 cents per day.

Communications promptly attended to. THOS. WILLIAMS.
feb 5–6m

New Store.
CASH SYSTEM.

THE question is often asked why it is that goods cannot be sold in Rockville as low as they are sold in Georgetown and Washington? The question is easily answered: and I say that they can be sold as low here as they are in either of those places—that is, if they are paid for when purchased; but if they are sold on a credit, it will be impossible to do so—for a careful dealer can, with the cash, purchase his goods in Philadelphia or Baltimore from fifteen to twenty per cent. cheaper than any person (however good their standing may be) can buy them on credit: and as the subscriber is determined to sell his goods as low as they can be had in the District of Columbia, or elsewhere, he will be compelled to sell them exclusively for cash, or country produce, at a fair market price.

When money is so scarce as it now is, such a store will benefit the community very much, and the subscriber a little too—he having rented the large Brick Store House, opposite the Post Office, is now opening a good assortment of *GROCRRIES, LIQUORS, CHINA, GLASS, AND QUEENS-WARE*, with a considerable quantity of *DRY GOODS*: the stock consisting in part, as follows—

1st, 2d and 3d qualities brown Sugar;
1st, 2d and 3d do loaf do
Java, St. Domingo and Rio Coffee;
Imperial, Young Hyson, Gunpowder and Black Teas;
Sperm, mould and dipped Candles;
Coshen and Glades Butter;
English and common Cheese;
First quality Potomac Shad, Susquehanna Herrings;
Smoked, Scotch and large Herrings;
A few barrels of Newfoundland Herrings, sup. quality and size.
Sugarhouse and West India Molasses;
One tierce excellent Syrup;
Old Irish and Scotch Whiskey;
American do. all qualities;
Champagne and cognac Bsandy;
Jamaica and Antigua Spirit;
Holland and American Gin;
Madeira, Teneriffe, pale and brown Sherry, Sicily, Lisbon, Port and Malaga Wines;
One cask of Fintilla and Danotta Wine, a very scarce and desirable article;
A general and well assorted stock of China, Glass and Queensware;

With a great variety of other goods entirely too numerous to be inserted in a newspaper, which he pledges himself to sell on such terms as *ought* to give general satisfaction to all who may please to give him a call.

WM. P. BRADDOCK.
feb 5—1y 1

MAGISTRATES BLANKS for sale at this office. mar 19

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