# BY AUTHORITY.

## LAW OF MARYLAND.

CHAPTER 208.

A FURTHER supplement to the act entitled, an act for the general valuation and assessment of property in this State, and to provide a tax to pay the debt of the State, passed at March session, eighteen hundred and forty-one, chapter twenty-three.

SECTION 1. Be it enacted by the General Assembly of Maryland, that in the several counties of this State, Howard district, and the city of Baltimore, wherein collectors of the taxes now imposed, or to be imposed by Law, shall not have been appointed, or having been appointed, have failed or refused to quality and discharge the duties of their appointments, as required by law, it shall and may be lawful for the Governor, and he is hereby authorised and required, on the first day of May next, or as soon thereafter as conveniently may be, to appoint a collector or collectors for such county, district or city, as the case may be; and the collector or collectors so to be appointed, shall give bond, to be executed by him or them, with their sureties, and approved by the Governor, or some Judge of the County Court, for which the collector or collectors may be appointed, and recorded, as required by the original act, a copy of which bond, certified by the clerk, in whose office the same may be recorded, shall be by him forthwith transmitted to the Treasurer and the Governor of this State; and the collectors so to be appointed, shall have all the powers, capacities and privileges, which are possessed or enjoyed by collectors appointed under the original act, or its supplements.

Sect. 2. And be it enacted, That if, in any county in this State, the city of Baltimore, or Howard district, a collector or collectors shall not have been appointed and qualified by the first day of June next, then and in that case, it shall and may be lawful for the Treasurer to appoint an agent or agents in such county, district or city, giving the preference in such appointment, to the Sheriff of such county or district, with power to receive from the several inhabitants of such county, district or city, all sums of money due for taxes under the original act, or its supplements, and to give effectual and valid receipts therefor; and it shall be the duty of such agents to pay all sums received by them for taxes into the Treasury on the first Monday in September, December, March and June, in each year, after the passage of this act: and each and every agent, before he acts as such, shall give bond to the State of Maryland with good and sufficient sureties, to be approved by the Treasurer and in a penalty to be by him prescribed, with condition that the said agent shall, well and faithfully, execute his office, and the several duties required, and to be required of him by law, and that he shall, well and faithfully account for, and pay over to the Treasurer the several sums of money, which he shall receive or be answerable for by law at such time as the law shall direct, which bond shall be recorded in the office of the clerk of the county, for which such agent may be appointed.

Sect. 3. And be it enacted, that it shall be the duty of the Clerks of the Levy Courts, the Commissioners of the tax, and the Appeal Tax Court of Baltimore, (as the case may be,) to furnish the several agents so to be appointed, as aforesaid, by the Treasurer, with a list or statement of the taxable inhabitants within the limits, for which they may be respectively appointed, and the whole amount of tax due from each taxable.

Sect. 4. And be it enacted, that the compensation of said agents shall be a commission of three per centum on all monies paid by them respectively into the Treasury.

Sect. 5. And be it enacted, that whenever, and so soon as a collector or collectors for any county, in which an agent or agents may be appointed, either by the Levy Courts or Commissioners, or the Mayor and City Council of Baltimore, or the Governor, under the provisions of this act, and shall qualify, as such, the power of the agent or agents, in such county, district or city, shall cease, and the money then in his hands shall be paid by him into the Treasury; and on failure, his bond shall be put in suit: provided, that at any time before a collector is appointed, as aforesaid, the agent may become such, by giving bond himself with surety or sureties to be approved, as aforesaid, as collector.

Sect. 6. And be it enacted, that all the taxes now due and in arrear to the State, under the provisions of the act, to which this is a further supplement, or any of its supplements, or which may hereafter become due under them, or any future act, shall be and they are hereby declared liens on the real estate of the party so indebted.

Sect. 7. And be it enacted, that whenever sales of either real or personal property shall be made by any ministerial officer, under judicial process, or otherwise, all sums due, and in arrear, for taxes from the party, whose property is so sold, shall be first paid and satisfied; and it shall be the duty of the officer, or person selling to pay the same to the collector of the county, if there be one, or to the agent of the State, if there be an agent,) or to the Treasurer, (if there is neither collector or agent in such county,) and in case the money is paid to the collector or agent, it shall be his duty to pay the same over to the Treasurer.

Sect. 8. And be it enacted, that in those counties, Howard district, or city, in which there may be no collector, it shall be the duty of the clerks to the Levy Courts, or Commissioners, or the Appeal Tax court of Baltimore, to place annually in the hands of the deputy of the Attorney General for such county, district or city, a list of all persons who may be in arrear for taxes for more than one year, and the amount due from each; and the said deputy of the Attorney General shall cause a copy of the same to be stuck up at the Court House door, and, at least four of the most public places of the county, for at least twenty days prior to the first day of the Term of the court of the county, for which he may be the deputy, as aforesaid; and the said court, at any time, during the said term may, and shall upon the motion of the said deputy, cause a rule to be laid upon the respective parties mentioned in the list to show cause within the first two days of the next succeeding term, why judgment should not be entered up against them, for the amount of taxes in arrear with interest; and upon their failing to show cause, judgment shall be entered, accordingly; upon which execution may issue to the Sheriff as in other cases, and it shall be the duty of the said Sheriff without delay to pay the money over, collected upon such executions, to the Treasurer; and, on failure, his bond shall be put in suit.

Sect. 9. And be it enacted, that in those counties, in which collectors may not be appointed and qualified, as aforesaid, in order to enable the clerks of the Levy courts, and of the commissioners, and of the appeal Tax courts, to comply with the requisitions of the preceding section, it shall be the duty of the respective agents appointed by the treasurer, as aforesaid, to make returns to the said clerks of all sums of money received by them from the taxable inhabitants of the county, showing the amount paid by each, which returns shall be made thirty days at least before the commencement of each term of the county court of the county, for which the agents respectively may be appointed.

Sect. 10. And be it enacted, that the fees of the clerks of the county courts and of the deputies of the Attorney General, for all services rendered by them, under this act, shall not exceed in each case the sum of fifty cents to each, which sum shall be taxed in the costs of the judgment, and collected as similar costs in other cases are collected.

Sect. 11. And be it enacted, that it shall be the duty of executors, administrators and guardians to pay all taxes due and in arrear from their testators, or intestates, or upon the property in their hands, as guardians, as preferred debts, and to the exclusion of all others, except the necessary funeral expenses; and on failure their bonds shall be put in suit for the use of the State, or other proceedings had against them, as are authorised by law, and a recovery had for the whole amount of taxes due, with interest thereon from the time they were payable.

Sect. 12. And be it enacted, that, if the Levy Courts or Commissioners of the several counties, and of Howard district, and the Mayor and City Council of Baltimore shall fail to impose the assessment or tax imposed by the original act, or its supplement, as prescribed by the fifty second section of said original act, then and in that case, it shall be the duty of the clerks of the Levy Courts, or commissioners, or register of the city of Baltimore to give notice to the Governor within twenty days after such failure; and thereupon, it shall be the duty of the Governor, as soon as conveniently may be, to appoint a tax board, consisting of three persons, each, in the counties, district or city, so failing, a majority of whom shall have power to act, whose duty it shall be forthwith, to levy the assessment of tax, aforesaid, and to place the same in the hands of the collectors of the tax, or agents for such county, district or city for collection, and it is hereby declared to be the duty of the clerks of the levy courts or commissioners, or the clerk of the appeal tax court, or the register of the city of Baltimore, to lay before the said boards the returns of the assessors, with all corrections made thereto, to enable said boards to discharge their duty; and in case of failure of said clerks or register to comply with the provisions of this section, or any other duty imposed upon them by this act, they shall be liable to indictment for such default, and shall forfeit the sum of five hundred dollars; provided, that in case the Governor shall not receive notice of such levy by the county, district or city authorities, as the case may be, within thirty days after such failure, then it shall be the duty of the Governor, and, he is hereby authorised and required, to appoint tax boards, as aforesaid.

Sect. 13. And be it enacted, that the members of said board shall each receive the sum of three dollars for every day they may be engaged in discharging the duty imposed upon them by this act, not exceeding twenty days, which shall be levied and assessed by them upon the counties, district or city, for which they may be appointed, and collected, for their use, by the collector of the state taxes for such county.

Sect. 14. And whereas in several of the counties the State taxes directed to be levied, or where collectors have not been appointed, and qualified therein, for the years eighteen hundred and forty-one, eighteen hundred and forty-two, and eighteen hundred and forty-three, have not been levied, and the collection of the said arrears in any one year would be onerous to the people. Be it enacted, therefore, that in each of said counties the said arrearages shall be levied and collected in instalments, as follows—the sum of twenty cents in every hundred dollars worth of assessable property, within such county, with the commission allowed by law thereon, for the use of the collector in the year eighteen hundred and forty-four; and the sum of twenty-five cents in every hundred dollars worth of assessable property within such county with the commission allowed by law thereon for the use of the collector in the year eighteen hundred and forty-five; and the sum of twenty-five cents on every hundred dollars worth of assessable property in such county, with the commission allowed by law thereon, for the collector in the year eighteen hundred and forty six: the said several instalments of arrears, with interest as aforesaid, to be levied, collected and accounted for together with the State taxes, which shall or may be directed to be levied, in and for said years, respectively: And be it enacted, that in each and every county, in which the state taxes authorised to be levied for the years eighteen hundred and forty-two, and eighteen hundred and forty-three, may not have been levied, or where collectors have not been appointed and qualified, the said arrears shall be levied and collected in instalments, as follows, to wit: the sum of twenty-five cents on every hundred dollars worth of assessable property in such county, with the commission allowed by law thereon, for the use of the collector in the year eighteen hundred and forty-four, and the sum of twenty-five cents on every hundred dollars worth of assessable property in such county, with the commission allowed by law thereon, for the use of the collector in the year eighteen hundred and forty-five, the said several instalments of arrears, with interest as aforesaid, to be levied, collected and accounted for, together with the state taxes, which shall, or may be directed to be levied in, and for said years respectively.

Sect. 15. And be it enacted, that all laws, or parts of laws, which require the Levy courts, county or district Commissioners, or the Mayor and city council of Baltimore to unite the collection of county, district and city taxes with the collection of state taxes be, and the same are hereby repealed.

Sect. 16. And be it enacted, that, in the counties, in which the Levy courts or commissioners may have failed or refused to levy or assess the taxes for the years eighteen hundred and forty-one, and eighteen hundred and forty-two, and eighteen hundred and forty-three, it shall be the duty of the clerks of such courts or commissioners to inform the Governor thereof, as directed by the twelfth section of this act; and thereupon it shall be the duty of the Governor to appoint a tax board for the county so refusing, which board shall without delay levy and assess the taxes for the said years, as in the said twelfth section is directed.

SEC 17. And be it enacted, that whenever any person shall make application to the levy courts, or the commissioners, or the appeal tax court, as the case may be, to make him or her an allowance or deduction on account of the sale transfer, or alienation of stock of any description or the collection or payment of any public or private security for money, it shall be the duty of such levy court, commissioners, or appeal tax court, to interrogate such person on oath in refetence to acquisition or investments made by the person so applying, and the amount of such acquisitions, or investments in any description of security shall be added to the assessable property of the party applying, and charged accordingly; and if the party making the application refuse to answer, no allowance whatever shall be made.

SEC. 18. And be it enacted, That whenever any person shall apply to the levy courts, commissioners, or the appeal tax courts, for an allowance or deduction on account of the removal of any property from one county, district or city, in this state, to another county, district or city, it shall be the duty of the court, or commissioners, as the case may be, to whom the application shall be made, to ascertain of the party applying, to what place within this state the property has been removed, and to inform the proper authorities of the place to which the property is so removed, of the fact of such removal, to the end that it may there be subjected to taxation.

SEC. 19. And be it enacted, that if the collector or collectors appointed by the Governor, under the first section of this act, shall fail or refuse to qualify by giving bond within thirty days after their appointment, it shall and may be lawful for the Governor to appoint others in their places; and so from time to time after every interval of thirty days until duly qualified collectors shall be appointed throughout the state; and the same power shall and may be exercised by the Governor annually whenever, and as often as the levy courts, commissioners, and the mayor and city council of Baltimore shall neglect, or be unable to procure duly qualified collectors by the first day of May, in each and every year.

SEC. 20. And be it enacted, that it shall be the duty of the clerks of the levy courts, the commissioners, and the Register of the city of Baltimore, annually, on or before the twentieth day of April, to give the governor official information whether there is in the counties, Howard district, or the city of Baltimore, a duly appointed and qualified collector, or collectors of the state taxes; and the said clerks and registers are hereby required to give the same information to the governor within thirty days after the passage of this act.

SEC. 21. And be it enacted that the levy courts, or commissioners, or mayor and city council of Baltimore, as aforesaid, are hereby authorised and required to levy upon their counties, Howard district and the city of Baltimore within twenty days after collectors shall have been appointed, such commission not exceeding ten per centum on the amount to be placed in the hands of said collector or collectors for collection as will, in their judgment, ensure a speedy collection of said taxes, for the use of the collectors, who shall collect the same, which said commission shall be collected as part of the county charges for the respective counties, district or city, as aforesaid, at the same time, and in the same manner, as county charges, in said counties, district or city, are now collected.

*By the H. of Delegates,* March 9, 1844. This engrossed bill, the original of which passed the house of delegates, the 16th day of February, 1844, was this day read and assented to. By order, GEO. G BREWER, Clerk.

*By the Senate,* March 9, 1844. This engrossed bill, the original of which passed the senate, the 28th day of February 1844, was this day read and assented to. By order, JOSEPH H NICHOLSON Clerk.

(Great Seal.)

FRANCIS THOMAS

STATE OF MARYLAND, TO WIT:

Be it remembered, and we hereby certify, that the aforegoing is a true copy of the act entitled "A further supplement to the act entitled an act for the general valuation and assessment of property in this State, and to provide a tax to pay the debts of the State," passed at March session eighteen hundred and forty one, chapter twenty three, which dassed the General Assembly of Maryland at December session one thousand eight hundred and forty three.

Given under our hands at the city of Annapolis this 12th day of March, 1844.

GEO. G. BREWER,
Clerk House of Delegates, Md.
JOS. H. NICHOLSON,
Clerk Senate, Md.

April 3, 1844.

☞ The Leonardtown Herald; Upper Marlboro' Gazette; Rockville Journal; Torch Light, Hagerstown; Herald, Frederick; Carroltonian, Carroll County; Republican, Annapolis; Press, Howard District; Madisonian, Havre de Grace: Cecil Whig; Kent News; Centreville Times; Pearl, Denton; Easton Gazette; Cambridge Chronicle; Herald, Princess Ann; Banner, Snow Hill; and German Correspondent; Baltimore; will insert the above once a week for four weeks, and the Baltimore Sun, twice a week for three weeks.

D. CLAUDE, *Treas, Md.*

## LAW OF MARYLAND.

CHAPTER 295,

AN ACT to facilitate the collection of State Taxes in Saint Mary's County.

*Whereas,* it has been represented to the General Assembly, that the collectors of the Taxes, levied for the use of this State, in St. Mary's county, were appointed in the months of August and September, in the year eighteen hundred and forty three, when by the first section of the Act of December Session, eighteen hundred and forty-two, chapter two hundred and sixty-nine, the several and respective counties, District and city Authorities were directed to appoint such collectors on the first Tuesday of April, or soon thereafter, in each and every year: And, whereas, doubts are entertained in reference to the validity of the aforesaid appointments, the responsibility of the Bonds given by the said collectors, and their power to enforce the collection of the said Taxes. For remedy whereof, and to remove such doubts, therefore—

Sec. 1. *Be it enacted by the General Assembly of Maryland,* That the appointment by the county Authorities of Saint Mary's county of the several collectors of the Taxes levied for the use of this State in said county be, and the same is hereby confirmed and made valid; and the said collectors are hereby declared to be clothed with all the powers, rights and privileges of the collectors who may have been appointed in strict compliance with the said Act of Assembly, or any other existing Law upon the subject; and the Bonds of the said collectors, and the parties thereto, are hereby declared to be liable for all the acts and proceedings of the said collectors, according to the tenor and effect of the said Bonds, as if the appointments had been made in strict conformity with the Law.

Sec. 2. *And be it enacted,* That before this Act shall take effect, the sureties of the said collectors shall file with the Levy court, or commissioners of the tax of said county, their assent, in writing, to the provisions thereof.

*By the H. of Delegates,* March 7th, 1844. This engrossed bill, the original of which passed the house of delegates the 2d day of March, 1844, was this day read and assented to. By order, GEO. G BREWER, Clerk.

*By the Senate,* March 7th, 1844. This engrossed bill, the original of which passed the Senate the 5th day of Mar. 1844, was this day read and assented to. By order, JOS. H NICHOLSON, Clerk.

(Great Seal.)

FRANCIS THOMAS.

STATE OF MARYLAND, TO WIT:

Be it remembered, and we hereby certify that the aforegoing is a true copy of the Act entitled "An Act to facilitate the collection of the State Taxes in Saint Mary's county," which passed the General Assembly of Maryland at December session, one thousand eight hundred and forty-three.

Given under our hands, at the city o Annapolis. this 16th day of March, 1844.

GEO. G. BREWER,
Clerk House Delegates of Md.
JOS. H. NICHOLSON,
Clerk Senate of Md.

April 10—4t

☞ The Leonard Town Herald; Upper Marlboro Gazette; Rockville Journal, Torch Light, Hagerstown; Herald, Frederick; Carrolltonian, Carroll Co.; Republican, Annapolis; press, Howard District; Madisonian, Havre de Grace; Cecil Whig; Kent News; Centreville Times; Pearl, Denton; Easton Gazette; Cambridge Chronicle; Herald, Princess Ann; Banner, Snow Hill; and German Correspondent, Baltimore; will insert the above once a week for four weeks, and the Baltimore Sun, twice a week for three weeks.

D. CLAUDE, Treas. Md.

## LAW OF MARYLAND.

CHAPTER 293.

AN Additional Supplement to an Act entitled an Act to regulate sales by Public Auction, passed at December session, eighteen hundred and twenty seven, chapter one hundred and eleven.

Be it enacted by the General Assembly of Maryland, that from the first day of April next all stocks of Banks, or other incorporated Institutions, State or city loans, goods and effects of deceased persons, or insolvent debtors, or property under an order or decree of any Court, sold at public auction by any person or persons, who shall take out a license to sell by auction in the manner prescribed in the Act, to which this is a supplement, shall be subjected to a duty of one half of one per centum of the amount for which the same shall be sold to be paid by the person, who shall sell the same, and accounted for, and paid into the State Treasury by the auctioneer making such sale, in the manner, and at the time now required by law.

*By the H. of Delegates,* March 9th, 1844. This engrossed bill, the original of which passed the house of delegates the 9th day of March, 1844, was this day read and assented to. By order, GEO. G. BREWER, Clerk.

*By the Senate,* March 9th, 1844. This engrossed bill, the original of which passed the senate the 9th day of Mar. 1844, was this day read and assented to. By order, JOS. H. NICHOLSON, Clerk.

(Great Seal.)

FRANCIS THOMAS.

STATE OF MARYLAND, TO WIT:

Be it remembered, and we hereby certify that the aforegoing is a true copy of the Act entitled "An Act to provide for the speedy and effectual collection of the arrearages of Taxes imposed for the use of the State within the City of Baltimore for the years eighteen hundred and forty-one, eighteen hundred forty-two, and eighteen hundred forty-three, which passed the General Assembly of Maryland at December session one thousand eight hundred and forty-three.

Given under our hands at the city of Annapolis this 15th day of March, 1844.

GEO. G. BREWER,
Clerk House of Delegates, Md.
JOS. H. NICHOLSON,
april 3–3t Clerk Senate, Md.

☞ The Leonardtown Herald; Upper Marlboro' Gazette; Rockville Journal; Torch Light, Hagerstown; Herald, Frederick; Carrolltonian, Carroll Co.; Republican, Annapolis; Press, Howard District; Madisonian, Havre de Grace; Cecil Whig; Kent News; Centreville Times; Pearl, Denton; Easton Gazette; Cambridge Chronicle; Princess Ann; Banner, Snow Hill; and German Correspondent, Baltimore; will insert the above once a week for four weeks, and the Baltimore Sun twice a week for three weeks.

D. CLAUDE, *Treas. Md.*

## LAW OF MARYLAND.

CHAPTER 361.

A FURTHER supplement to an act passed at March Session, eighteen hundred and forty one, chapter twenty three, entitled an act for the general valuation and assessment of property in this State, and to provide a tax to pay the debts of the State.

WHEREAS it has been represented to this General Assembly that several of the local authorities in this State have reduced the assessed value of the property directed to be assessed by the act, to which this is a further supplement, contrary to the spirit and true intent and meaning of the said original act:

For remedy whereof—

SEC. 1. Be it enacted by the General Assembly of Maryland, that all deductions and abatements in the value of property assessed, under the said original act, made by the Commissioners, the Levy Courts, and the Appeal Tax Court, in the city of Baltimore, subsequently to the expiration of twenty days after the said original act, as provided for by the twenty fourth section thereof; except as hereinafter provided, be, and the same are hereby declared illegal, and contrary to the intent and meaning of said original act.

SEC. 2. And be it enacted, that no deduction or abatement in the amount, for which any person or taxable may have been assessed, shall be allowed, if made after the period mentioned in the preceding section; unless such person or taxable shall have aliened, transferred, or lost the property proposed to be deducted, as provided for the thirty-eighth and thirty-ninth sections of said original act; and then only in the mode and manner, and upon the proof therein prescribed; or unless such deduction or abatement shall have been made in conformity with the opinion of the Court of Appeals, as directed by the thirty-fourth section of said original act.

SEC. 3. And be it enacted, that it shall be the duty of the Levy Courts, and Commissioners, as the case may be, of the several counties, and of Howard District, and of the Mayor and City Council of Baltimore, in laying and imposing the tax, under the provisions of the said original act, and its supplements, for the year eighteen hundred and forty four, and for all future years, to be governed by the assessment and valuation made by the Assessors under the original act, as such assessment and valuation may have been corrected and adjusted, agreeably to the provisions of the twenty fourth, thirty fourth, thirty eighth and thirty ninth sections of said original act, and according to the true intent and meaning thereof, as herein and hereby declared.

*By the H. of Delegates,* March 9th, 1844. This engrossed bill, the original of which passed the house of delegates the 9th day of March, 1844, was this day read and assented to. By order, GEO. G. BREWER, Clerk.

*By the Senate,* March 9th, 1844. This engrossed bill, the original of which passed the senate the 9th day of Mar. 1844, was this day read and assented to. By order, JOS. H. NICHOLSON, Clerk.

(Great Seal.)

FRANCIS THOMAS.

STATE OF MARYLAND, TO WIT:

Be it remembered, and we hereby certify that the aforegoing is a true copy of the Act entitled "An Act to provide for the speedy and effectual collection of the arrearages of Taxes imposed for the use of the State within the City of Baltimore for the years eighteen hundred and forty-one, eighteen hundred forty-two, and eighteen hundred forty-three, which passed the General Assembly of Maryland at December session one thousand eight hundred and forty-three.

Given under our hands at the city of Annapolis this 15th day of March, 1844.

GEO. G. BREWER,
Clerk House of Delegates, Md.
JOS. H. NICHOLSON,
april 3–3t Clerk Senate, Md.

☞ The Leonardtown Herald; Upper Marlboro' Gazette; Rockville Journal; Torch Light, Hagerstown; Herald, Frederick; Carrolltonian, Carroll Co.; Republican, Annapolis; Press, Howard District; Madisonian, Havre de Grace; Cecil Whig; Kent News; Centreville Times; Pearl, Denton; Easton Gazette; Cambridge Chronicle; Princess Ann; Banner, Snow Hill; and German Correspondent, Baltimore; will insert the above once a week for four weeks, and the Baltimore Sun twice a week for three weeks.

D. CLAUDE, *Treas. of Md.*

**NOTICE is hereby given,** That the subscriber hath obtained from the Orphans' Court of Montgomery county, letters of administration on the personal estate of Prestley McDonald, late of said county, deceased. All persons having claims against said deceased are hereby warned to exhibit the same, with the vouchers thereof, to the subscriber, on or before the 2d day of April, 1845; otherwise they may, by law, be excluded from all benefit of said estate. Persons indebted to said estate are requested to make immediate payment. Given under my hand this 2d day of April, 1844.

FREDERICK S. POOLE,
april 3—4t Administrator.

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