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LAW OF MARYLAND—No. 236.

[BY AUTHORITY.]

A further additional supplement to the Act entitled "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.

Section 1. *Be it enacted by the General Assembly of Maryland*, That if in the several counties of this State, Howard district and the city of Baltimore, collectors of the taxes now imposed or to be imposed by law for the use of this State, shall not have been duly appointed and qualified, as by the present laws are directed, it shall and may be lawful for the Governor, and he is hereby authorised and required, on the first day of May next ensuing the passage of this Act, or as soon thereafter as conveniently may be, to appoint a collector or collectors for each 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 a surety, or sureties to be approved by the Governor, or some Judge of the county, city or district court, for which the collector or collectors may be appointed, and to be 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 prescribed and enjoined by collectors, appointed under the original Act, or any of its supplements, together with those which are hereinafter conferred upon them.

Section 2. *And be it enacted*, That in making the said appointments, the Governor shall not be restricted to any particular County, District or City, but shall be at liberty to appoint a collector or collectors for any county, district or city, from such county, district or city, or from any other part of this State.

Sec. 3. *And be it enacted*, That if the collector or collectors appointed by the Governor under and by virtue 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 of the Tax 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. 4. *And be it enacted*, That whenever and as often as any collector of the taxes levied for the use of this State, shall find it necessary to proceed by way of distress or execution to collect taxes now due or to become due, he shall first leave with the party by whom the said taxes are to be paid or at his usual place of abode, a statement showing the aggregate amount of the property of every description, with which such person is assessed, and the amount of taxes due thereupon, with a notice to the said statement annexed, [illegible] the taxes so due are paid within thirty [illegible] will proceed by way [illegible]

[illegible] proceedings [illegible] had, [illegible] said taxes [illegible] paid, the [illegible] ctors [illegible] levy [illegible] delinquent [illegible] the premises [illegible] ity. [illegible] notice [illegible] case no [illegible] District, then it shall not be in the power of the collector to deliver possession as aforesaid, the purchaser or purchasers may recover possession of the same by action of replevin in any Court having jurisdiction in such cases, together with damages for the detentions thereof, from the time of the sale, or may recover the value thereof, and damages in an action of trover.

Sec. 8. *And be it enacted*, That in all cases of the sale of real estate as aforesaid, if the owner or owners shall not redeem the same, within the time and upon the terms aforesaid, the purchaser or purchasers thereof, shall be and they are hereby authorised, to recover the possession, (if the same be withheld) by action of ejectment; and in all such cases, and also in the cases contemplated by the preceding section, the plaintiffs shall be entitled to recover, upon producing the receipt of the collector for the purchase money, describing with reasonable certainty the property sold, and upon showing on the part of the collector making the sale, a substantial compliance with the requisitions of this Act.

Sec. 9. *And be it enacted*, That if any person or persons, shall resist, attack, or manace with violence any collector or collectors, in the discharge of the duties required of them by this act, or the original act, or any of its supplements; or shall resist, attack, or menace with violence, any person or persons present and bidding or proposing to bid at any sale of property, by any such collector, then, and in any such case, it shall and may be lawful for the collector, to summon for his or their defence, the posse comitatus, and each person so summoned shall be allowed fifty cents per day, to be levied on the county, district or city, as other charges; and in case any person upon being summoned, shall refuse to serve, the persons so refusing, shall be liable to a fine of five dollars to be recovered before any Justice of the Peace; one half to the use of the party prosecuting and the other half to the County.

Sec. 10. *And be it enacted*, That if any person shall strike or assault a collector in the discharge of his duty, or shall strike or assault any innidividual seeming as one of the posse comitatus as aforesaid, or shall strike or assault any person to deter or prevent his bidding at a collector's sale, or for having bid at such sale; in every such case, the party offending shall be subject to a fine of not less than one hundred dollars or more than five hundred dollars, and imprisonment for not less than two nor more than twelve months.

Sect. 11. *And be it enacted*, That in case any collector or collectors shall hereafter pay into the Treasury in cash, any sum or sums of money now due or hereafter to become due for taxes levied or to be levied for the use of this State, after the period limited by law for that purpose and before he shall have collected the same from the several persons charged therewith; then and in every such case the right of the delinquent tax-payer, to pay in coupons or certificates of interest due from this State, shall be taken away, and such delinquents shall be required to pay the several sums of money due from them for taxes, in cash, and shall be liable to be proceeded against in manner aforesaid, in case of refusal.

Sect. 12. And whereas, if in any of the counties, the State taxes directed to be levied and collected for the years eighteen hundred and forty one, eighteen hundred and forty two, eighteen hundred and forty-three and eighteen hundred and forty four, have not been levied and collected as required by law, then and in all such cases, the said taxes shall be levied and collected as follows, that is to say, the sum of twenty cents on every hundred dollars worth of assessable property, within such county with the commission allowed by law thereof, for the use of the collector, shall be levied and collected with the taxes for the year eighteen hundred and forty-five, and the sum of twenty five cents on every hundred dollars worth of assessable property within such county, with the commissions allowed by law thereon for the use of the collector, shall be levied and collected with the taxes for the year eighteen hundred and forty-six—and the sum of twenty five cents on every hundred dollars worth of assessable property in such county, with the commissions allowed by law thereon for the use of the collector, shall be levied and collected with the taxes for the year eighteen hundred and forty-seven, 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, shall be levied and collected with the taxes for the year eighteen hundred and forty-eight, the said several instalments of arrears, with interest to be paid into the Treasury, together with the State taxes, which shall or may be directed to be levied in and for the said years, eighteen hundred and forty five, eighteen hundred and forty-six, eighteen hundred and forty-seven, and eighteen hundred and forty-eight.

Sect. 13. And whereas doubts have been expressed in reference to the true construction of the eighth section of the Act passed at December Session, eighteen hundred and forty three, chapter two hundred and eight, for remedy whereof and to enforce the collection of the taxes in the manner therein pointed out.

Be it enacted, That the taxes for the years eighteen hundred and forty-one and eighteen hundred and forty five, shall be considered one year in arrear on the first day of January, eighteen hundred and forty six, the taxes for the years eighteen hundred and forty-two and eighteen hundred and forty-six shall be considered one year in arrear on the first day of January in the year eighteen hundred and forty-seven—the taxes for the years eighteen hundred and forty three and eighteen hundred and forty-seven shall be considered one year in arrear on the first of January in the year eighteen hundred and forty-eight, and the taxes for the years eighteen hundred and forty-four and eighteen hundred and forty eight, shall be considered one year in arrear on the first day of January in the year eighteen hundred and forty-nine, and if the said taxes are not paid to the agent or agents appointed or to be appointed by the Treasurer, as provided by the second Section of the said Act of eighteen hundred and forty-three, chapter two hundred and eight, then and in all such cases, immediately after the said first days of January in the respective years, eighteen hundred and forty six, eighteen hundred and forty-seven, eighteen hundred and forty-eight and eighteen hundred and forty-nine, the proceedings directed by the eighth section of the said Act of eighteen hundred and forty three, chapter two hundred and eight, shall and may be had.

Section 14. *And be it enacted*, That similar proceedings may and shall be had in all those counties, in which there are no Collectors, whether there be an agent or agents in those Counties or not, it being the intention of this act, that the compulsory proceeding authorized by the eighth section of the said act of eighteen hundred and forty-three, chapter two hundred and eight, shall be had in each and every County of the State, in which there may not be a duly qualified Collector or Collectors, Provided, however, that in those Counties, in which there are no duly qualified agents, the several tax-payers of such counties, shall pay, and they are hereby authorized to pay the sums due from them for taxes, to the Clerks of said Counties, who shall receive and pay the same into the Treasury on the first days of July, October, January, and April, in each year, and on failure, their bonds shall be put in suit, with an allowance to the said Clerks of one per centum on the amount so received, and paid into the Treasury.

Section 15. *And be it enacted*, That in the execution of the powers conferred upon the Governor by the twelfth section of the said act of eighteen hundred and forty-three, chapter two hundred and eight, he shall not be restricted to any particular County, District or City, but he shall be at liberty in the selection of any persons to discharge the duties prescribed by the said twelfth section, to take them from any part of the State.

Section 16. *And be it enaceed*, That if any Collector or Collectors shall have good reason to believe, that he will be resisted by violence in the discharge of his duties, in making sales under this act, then and in all such cases, the said Collector or Collectors shall have power and authority prior to the day of sale, to summon the Posse Comitatus [illegible]

and forty-four, with interest on each year's taxes from the end of each year, which bonds or notes, it shall be the duty of the said agents to deposit with the clerks of the several county courts, taking from them duplicate receipts therefor, of which one shall be kept by the said agent, and the other transmitted by him to the Treasurer of this State.

Sec. 18. *And be it enacted*, That the said notes or bonds shall be a lien on the real and personal estate of the party or parties signing the same and that from time to time, and as often as said notes or bonds become due it shall be the duty of the said Clerks, if the said bonds or notes are not paid to the said Clerks within the period of thirty days thereafter to issue executions thereupon, as upon judgments rendered in their respective Courts, which executions shall be placed in the hands of the Sheriffs of the Counties who shall proceed to make the money upon them, as upon other writs placed in their hands for execution, and it shall be the duty of the said Sheriffs to pay the money, which they shall make upon the said executions, to the Clerks of their several Counties, who shall account for and pay the same to the Treasurer of this State on the first days of July, October, January and April in each and every year, after deducting therefrom as a compensation for the service imposed upon them by this act, a Commission of one per centum, and in case of failure to account and pay as afore said, within ten days after the periods above limited or that purpose, the bonds of the Clerks so failing shall be put in suit and a recovery had thereupon for the whole amount due, with interest at the rate of fifteen per centum per annum from the time of such default.

Sec. 19 *And be it enacted*, That it shall be the duty of the Clerks of the Levy Courts, and of the Commissioners of the tax of the several Counties of this State and of Howard District, and of the Appeal Tax Court of Baltimore, to transmit to the Treasurer of this State annually within thirty days after the annual levy of the taxes for this State, a reform of the assessment of the property in each County, Howard District and the City of Baltimore, showing the amount thereof, and also the amount of the taxes levied for the use of this State, and placed in the hands of each collector of such County, District or City, for collection; and for neglecting or refusing to perform this duty, the Clerk so neglecting or refusing, shall be subject to presentment, and upon conviction thereof in the County Court of the County, Howard District, or the City Court of Baltimore, to a penalty of one hundred dollars for the use of this State.

Sec. 20 *And be it enacted*, That it shall be the duty of the Deputies of the Attorney General to give information of such neglect or refusal, to the Grand Jury of the proper County, District or City, upon being advised of such neglect or refusal by the Treasurer of this State.

D. CLAUDE.
Treasurer of Maryland.

March 29, 1845 3w.

LAW OF MARYLAND—No. 231.

[BY AUTHORITY.]

AN ACT imposing duties en Promissary Notes, Bills of Exchange, Specialities and other Instruments of Writing, to aid in paying the debts of the State.

Section 1. *Be it enacted by the General Assembly of Maryland*, That from and after the tenth day of May next, there shall be levied, collected and paid in this State, the several stamp duties following; for every skin or piece of vellum or parchment, or sheet or piece of paper or other material, upon which shall be printed or written any or either of the instruments of writing following, to wit: on any bond, obligation, single bill or promissory note or notes, made or executed in this State above one hundred dollars, and note made or issued by any incorporated Bank of this State, and on any foreign or inland bill of Exchange or other evidence of debt above one hundred dollars, whether endorsed or otherwise and whether made or issued by any incorporated institution, individual or firm, according to the following scale, that is to say—if not exceeding two hundred dollars, ten cents; if above two hundred dollars and not exceeding three hundred dollars, fifteen cents; if above three hundred dollars and not exceeding five hundred dollars, twenty five cents; if above five hundred dollars and not exceeding one thousand dollars, fifty cents; if above one thousand dollars and not exceeding fifteen hundred dollars, seventy-five cents; if above fifteen hundred dollars and not exceeding two thousand dollars, one dollar; if above two thousand dollars and not exceeding three thousand dollars, one dollar and fifty cents; if above three thousand dollars and not exceeding four thousand dollars, two dollars; if above four thousand dollars and not exceeding five thousand dollars, two dollars and fifty cents; if above five thousand dollars and not exceeding seven thousand dollars, three dollars and fifty cents; if above seven thousand dollars and not exceeding eight thousand dollars, four dollars; if above eight thousand dollars and not exceeding ten thousand dollars, five dollars and fifty cents; and if above ten thousand dollars, six dollars: Provided, that nothing herein contained shall be construed to charge with a duty, or to require to be stamped any Bond of this State, or certificate of debt issued by this State, in pursuance of any law of this State, or any certificate or other evidence of the debt of the city of Baltimore, or of any other of the incorporated towns or cities in this State, or the certificates of the stock of the Banks, or other incorporated institutions of this State, or to any check payable at sight, upon any Bank, Company or Banker in this State, or to charge with a duty, any second, or other copy of a Bill of Exchange.

Sec. 2. *And be it enacted*, That it shall be the duty of the Commissioner of Loans, or of some officer to be appointed by the Governor, to cause to be provided, so many marks and stamps, differing from each other, as shall correspond with the several rates of duty aforesaid; that is to say, one mark or stamp for each distinct rate of duty, with which marks and stamps respectfully, shall be marked or stamped, on vellum, parchment or paper, or other material upon which shall be written or printed, all or any of the instruments, writings, matters or things herein before enumerated and charged, according to the nature and description thereof, which said several marks and stamps shall be notified by a public notification or advertisement, to be issued by the Commissioner of Loans, or other officer to be appointed by the Governor as aforesaid, and inserted in at least two newspapers, printed in the City of Baltimore, and one newspaper in each County in this State, where a newspaper is printed, and for not less than thirty days before the said tenth day of May next, to the end, that all persons may have due notice thereof, and which said marks and stamps shall and may be altered or renewed from time to time, as the said Commissioner of Loans, or other officer to be appointed by the Governor, shall think fit. So that like public notification thereof be made, before such new stamps or marks shall begin to be used.

Sec. 3. *And be it enacted*, That all the paper, parchment, or vellum or other material required for the purposes of this act, shall be finished at the expense of this State, by the Treasurer thereof, who is hereby authorised to expend annually a sufficient sum for that purpose, and for defraying the expense of stamping, as required by this act.

Sec. 4. *And be it enacted*, That the paper, parchment, vellum or other material, when so stamped under the direction of the Commissioner of Loans or other officer to be appointed by the Governor, shall be by the said Commissioner of Loans or other officer, distributed to the Clerks of the several Counties of this State, and of Howard District and of the City of Baltimore, in convenient and necessary quantities, taking duplicate receipts from the said Clerks of the same, one of which receipt shall be forthwith transmitted to the Trsasurer of this State; the said stamps to be accounted for by the said Clerks in the manner hereinafter directed.

Sec. 5. *And be it enacted*, That when any person or persons shall desire to have vellum, parchment, paper, or other material stamped or marked, so that the same may be afterwards used by him or them, as though he or they had obtained the said vellum, parchment, paper, or other material, already stamped or marked from the Clerk of the County Court, the City Court of Baltimore, or of Howard District Court, as is herein provided, such person or persons shall present the said vellum, parchment, paper or other material to the said Commissioner of Loans, or Officer to be appointed by the Governor, who shall, upon receiving from such person or persons, the amount of the duties, chargeable thereupon stamp or mark the said paper, parchment, vellum, or other material with such stamps or marks as the said person or persons may require,—provided, that nothing in this section contained, shall authorise a stamp or mark to be put upon any of the instruments, whether written or printed, enumerated in this act, after the same shall have been perfected and executed, and it shall be the duty of the said Commissioner of Loans, or officer to be appointed by the Governor, on the first days of June, September, December and March, in each and every year, after the passage of this act, to account with and pay over to the Treasurer of this State, all sum or sums of money received under the provisions of this section, and on failure, so to account and pay over, within ten days from the days above limited for that purpose, the Treasurer shall give notice thereof to the Deputy of the Attorney General for the city of Baltimore, whose duty it shall be, to put the bond of such Commissioner of Loans, or Officer appointed by the Governor in suit for the use of this State, which shall be liable therefor, as for any other default of the principal obligor or obligors therein, and a recovery shall be had upon the said bond for the whole amount due thereupon with interest at the rate of ten per centum per annum from the time of such default.

Sec. 6. *And be it enacted*, That whenever any person or persons shall apply to any of the said Clerks, for the purchase at one time, of any quantity of vellum, parchment, paper, or other material, stamped and marked in the manner aforesaid, the whole amount of the duties on which quantity shall be ten dollars or upwards, such Clerk shall be, and he is hereby authorised and required to deliver to such person or persons, such quantity of vellum, parchment, paper, or other material stamped as aforesaid, the said person or persons paying down the amount of the said duties, after deducting therefrom seven and one half per centum on such amount, which deduction the said Clerk is hereby authorised and required to allow.

Section 7. *And be it enacted*, That if any person or persons shall write or print or cause to be written or printed, upon any unstamped vellum, parchment, paper or other material, with (intent fraudulently to evade the duties imposed by this act) any of the matters and things for which the said vellum, parchment, paper or other material, is hereby charged to pay any duty, or shall write or print, or cause to be written or printed any matter or thing, upon any vellum, parchment, paper or other material, than shall be marked or stamped for any lower duty than the duty by this act payable, or shall write or print, or cause to be written or printed on vellum, parchment, paper or other material, duty stamped, any matters or things, in respect whereof a duty is payable as aforesaid, at a distance from the stamps or marks, impressed upon the said vellum, parchment, paper, or other material, with intent again to use the said stamps, vellum, parchment, paper or other material, or with intent fraudulently to evade the duties imposed by this act, or shall write or print, or cause to be written or printed any matters or things, in respect whereof a duty is payable, on any piece of stamped vellum, parchment, paper or other material, whereon shall have been before written or printed any other matter or thing, in respect whereof a duty is payable by this act, before such vellum, parchment, paper or other material shall have been again duly stamped or marked according to this act, every such person so offending shall, for every such offence, forfeit the sum of one hundred dollars, to be recovered by indictment or information in the County Court of the County, or of Howard District, or in the City Court of Baltimore, one moiety thereof to the use of this State, and the other moiety thereof to the use of the informer, who shall be a competent witness upon the trial of such indictment or information.

Section 8. *And be it enacted*, That no instrument of writing whatsoever charged by this act with the payment of a duty as aforesaid, shall be placed or given in evidence in any Court of this State, or admitted in any such Court, to be available in law or in equity, or shall be valid or available for any purpose whatsoever, unless the same shall be stamped or marked as aforesaid. Provided, that if any such instrument of writing shall have been written or printed, upon vellum, parchment, paper, or other material not marked or stamped according to this act, or upon vellum, parchment, paper, or other material, marked or stamped for a lower duty, than ought to be paid upon the same, then and in such a case, it shall be lawful for the person or persons, holding such instrument, to make oath or affirmation, as the case may be, that at the time of making or receiving such instument of writing, the said holder or holders thereof did not know of the requisition of this act, requiring the said instrument to be stamped or marked, as herein provided, or that if he, she or they did know of such requisitions, that the said instrument of writing was made or received through inadvertence or forgetfulness thereof, and with no intention to evade the provisions of this act, and to pay to the Clerk of the county or of Howard District, or of the City Court of Baltimore as the case may be, the duty chargeable by law on such instrument or writing, together with ten dollars in addition thereto, which duty and additional sum, such Clerk is hereby authorised and required to receive and to endorse or receipt therefor under his hand, upon some part of such instrument or writing, and he shall also endorse thereon the oath or affirmation to be taken as aforesaid after which endorsements and not otherwise, such instrument or writing shall be, to all intents and purposes, as valid and available, as if the same had been or were stamped or marked, as by this act required. And if any person with intent to defraud this State, of any sum or sums of money, directed to be paid by this act, shall counterfeit or forgo, or cause or procure to be counterfeited or forged any receipt or endorsement provided for and directed by this Act, or shall, with the intent aforesaid, counterfeit or forge, or cause or procure to be counterfeited or forged, any stamp or mark provided for and directed by this Act, or shall utter, pass away, vend or offer in evidence in any Court of Justice, any such forged or counterfeited receipt or endorsement or mark or stamp, knowing the same to be forged or counterfeited, then every person so offending and being thereof convicted in due form of law, shall be adjudged to be guilty of a misdemeanor and shall be subject to be fined in any sum, not exceeding one thousand dollars, and to be imprisoned for any term not exceeding seven years at the discretion of the Court.

Sect. 9. *And be it enacted*, That it shall be the duty of the said clerks, on the first days of June, September, December and March in each and every year after the passage of this act, to account with and pay over to the Treasurer of this State all sum or sums of money received by them under the provisions of this Act, including the additional sums, which they may receive under the last preceding section, after deducting therefrom, a commission of one per centum, upon the amount so paid over, as a compensation for their services, and the said account which shall be verified by the oath or affirmation of the said clerk, shall show the amount and number of stamps or marks remaining in their hands; and in case the said clerks shall fail to account and pay as aforesaid, within thirty days from the days above limited for that purpose, the Treasurer shall give notice thereof to the Deputy of the Attorney General for the proper county, District or city, whose duty it shall be to put the bond of such clerk in suit, for the use of this State, which shall be liable therefor as for any other default of the principal obligor or obligors therein, and a recovery shall be had upon the said bond for the whole amount of stamps sent or delivered by the commissioner or other officer to the said clerk, with interest at the rate of ten per centum per annum, from the time of such default; and a recovery upon the bonds of any of the said clerks, for any default under the provisions of this act shall be evidence of misbehaviour in office and ipso facto remove such clerk from office, which thereupon shall be filled by the Governor, as prescribed by the constitution and laws of this State.

Sec. 10. *And be it enacted*, That if any person or persons at the time of the repeal, or expiration of this act, shall have on hand any quantity of vellum, parchment, paper, or other material stamped or marked, in the manner aforesaid, of which no use shall have been made, such person or persons, upon returning the same to the Treasurer of this State, shall be entitled to receive from him out of the Treasury, the amount of the duties on such vellum, parchment, paper, or other material, so returned as aforesaid.

Sec. 11. *And be it enacted*, That there shall be paid to the commissioner of Loans, or other Officer to be appointed by the Governor, as a compensation for the services imposed upon him by this act the sum of seven hundred and fifty dollars, and he is hereby authorised to employ one clerk at a salary not exceeding Five hundred dollars and an Assistant, either from year to year, or from time to time, as may be necessary at an annual expense, not exceeding Five hundred dollars, and the said commissioner of Loans or other Officer to be appointed by the Governor, shall give bond in a penalty and with condition, and surity to be prescribed by and approved by the Governor for the faithful performance of all the duties imposed upon such commissioner of Loans, or other Officer by the provisions of this act.

Section 12. *And be it enacted*, That every person, who shall be employed for the making or stamping of vellum, parchment, paper or other material as aforesaid, shall, before his acting in the making or stamping thereof, take an oath or affirmation, that he will, according to the best of his knowledge and skill, faithfully, honestly and carefully execute the trust reposed in him, and will truly mark or stamp all vellum, parchment, paper or other material, which he shall be required or directed to mark or stamp, and will render a true and ex-