THE CAMBRIDGE CHRONICLE.

JAMES M. JONES
EDITOR AND PROPRIETOR.

"BE JUST AND FEAR NOT: LET ALL THE ENDS THOU AIMS'T AT, BE THY COUNTRY'S, THY GOD'S, AND TRUTH'S."

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Laws of Maryland.

NO 266.

Passed by the General Assembly of Maryland, at their session which commenced on the last Monday of December, 1847.

AN ACT ENTITLED, A SUPPLEMENT TO AN 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.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That all persons and incorporated institutions of this State, that in the year eighteen hundred and forty-eight, and in all succeeding years, shall pay their State taxes on or before the first day of September of the year for which the said taxes are or may be levied, shall be entitled to a deduction of five per centum on the amount of said taxes; all that shall pay the same on or before the first day of October of the said year shall be entitled to a reduction of four per centum; and all that shall pay the same on or before the first day of November of the said year shall be entitled to a deduction of three per centum; and at the time of receiving the said taxes, the collectors or the treasurer, as the case may be, shall make the deductions aforesaid and note the same upon the receipts given to the persons or incorporated institutions so paying as aforesaid: but nothing in this section contained shall be construed to extend to the taxes paid or payable on the public debt of Maryland, or the stock loans of the city of Baltimore, which shall be collected and paid as is now provided by law.

SEC. 2. *And be it enacted,* That on all sums paid by any collector to the treasurer, on account of State taxes for the year eighteen hundred and forty-eight, and all succeeding years, on or before the fifteenth day of September of the year for which said taxes are or may be levied, the said collector shall be entitled to be allowed a deduction of five per centum; on all State taxes paid by him on or before the fifteenth day of October of the said year, a deduction of four per centum; and on all State taxes paid by him on or before the fifteenth day of November of the said year, a deduction of three per centum; which deduction shall in each case be noted by the treasurer upon the receipt given to said collector; and it is expressly declared to be the intent and meaning of this section, that the deductions aforesaid shall be made from the gross amount of the State taxes placed for collection in the hands of said collector, and said deductions shall not be in addition to those made under the provisions of the first section of this act.

SEC. 3. *And be it enacted,* That the taxes due for the year eighteen hundred and forty-eight, and succeeding years, shall be collected and paid into the treasury as follows: two-thirds of the taxes for eighteen hundred and forty-eight shall be paid by the collectors on or before the first day of January eighteen hundred and forty-nine, allowance being made for the deductions on so much of said taxes as may be paid in before the fifteenth day of September, the fifteenth day of October, and the fifteenth day of November respectively, according to the provisions of the second section of this act, and the other third in full on the first day of April eighteen hundred and forty-nine; and two-thirds of the taxes for eighteen hundred and forty-nine shall be paid, with the allowances aforesaid, on or before the first day of January eighteen hundred and fifty, and the other third in full on the first day of April eighteen hundred and fifty, and in the same manner for each succeeding years; and the taxes levied for eighteen hundred and forty-eight, shall be considered in arrear on the first day of January eighteen hundred and forty-nine, and shall bear interest from that date at the rate of six per centum per annum, and so for succeeding years; but no tax payer shall be charged with interest on his taxes by any collector until the said collector shall have left with said tax payer an account of taxes due from him before the same shall be in arrear as aforesaid.

SEC. 4. *And be it enacted,* That if any collector shall fail to pay into the treasury the amounts due from him according to the provisions of the third section of this act, at the times specified in said section, he shall be charged with interest thereon at the rate of six per centum per annum, from the times specified for the payment of said amounts, whether he has collected interest from the tax payers or not; and in case of any such failure to pay, the said collector shall be subject to all the provisions of the forty-eighth section of the act to which this is a supplement.

SEC. 5. *And be it enacted,* That it shall be the duty of the commissioners and levy courts of the several counties, and of Howard district, and of the appeal tax court of the city of Baltimore, on or before the first day of June next, to assess at the full cash value thereof the capital stock of all incorporated institutions and companies chartered by this State, whose place of business may be situated within the limits of said counties, district or city, respectively, and before proceeding to fix the valuation of the capital stock of any such institution or company the said commissioners, levy courts or appeal tax court, shall give twenty days' notice to the president or other proper officer of the said institution or company, of the time of their meeting to fix said valuation, in order that the said president or other proper officer may produce before them such evidence in regard to the true value of the said capital stock as he may deem proper, and if any of said institutions or companies shall refuse to appear or render such evidence in regard to the value of their stock, it shall be the duty of said commissioners, levy courts or appeal tax court, on the best information they can obtain, to value the said capital stock of said institution or company to the utmost sum the same may be worth in cash, and shall assess such institution or company accordingly, and after said valuation is fixed, it shall be the duty of the said commissioners, levy courts and appeal tax court, to deduct from the amount of the assessment of property in the said counties district and city, respectively, the assessed value of all real and personal estate belonging to the said institutions or companies, and the State, county or city taxes shall thereafter be levied on the value of said capital stock fixed as aforesaid; and the said commissioners, levy courts and appeal tax court shall send to the Treasurer of Maryland an account of the assessment made under this act, as soon as the same shall be completed.

SEC. 6. *And be it enacted,* That it shall be the duty of the president or other proper officer of the banks, and of all other incorporated institutions and companies chartered by this State, semi-annually, on the first day of January and the first day of July in each and every year, to pay to the Treasurer of Maryland the amount of the tax imposed upon the capital stock of said banks, institutions or companies by the act of March session eighteen hundred forty-one, chapter twenty-three, and its supplements, whether such banks, institutions or companies, or any of them, have or have not declared any dividends or earned any profits, without regard to the place of residence of the stockholders therein.

SEC. 7. *And be it enacted,* That in all cases where any incorporated institution or company in this State has no capital stock, so called, the property and assets of said company, whether real estate, judgments, private securities, or of whatever nature shall be assessed and the tax levied thereon, and it shall be the duty of the President or other proper officer of said institution or company, to pay to the Treasurer the amount of State taxes due on said property and assets, at the time and in the manner provided in the sixth section of this act, and also to pay to the collector of the county, the amount of all taxes due to said county on the said property and assets.

SEC. 8. *And be it enacted,* That it shall be the duty of the President or other proper officer of any Savings bank, institution or other corporation in this State, which shall receive deposits and give therefor certificates of deposits bearing interest, to furnish to the Treasurer of Maryland, on the first day of July, in each and every year, the aggregate amount of deposites in such corporation, and to pay over to the said Treasurer on said day, out of the interest due to the depositors, the State tax on said certificates; and said President or other officer shall in like manner furnish to the commissioners, levy court, or appeal tax court, as the case may be, of the county, district or city, in which said institution or corporation is situated, a list of the depositors in said institutions or corporations respectively, with the amounts deposited by them at the time of the annual meeting of those bodies for levying county taxes, or shall agree with the said commissioners, levy court or appeal tax court, as the case may be, to pay the taxes on such amount of deposits, as may be agreed upon between the said commissioners, levy court, or appeal tax court, without resort to the individual depositors.

SEC. 9. *And be it enacted,* That it shall be the duty of the president or other proper officer of any incorporated institution or company of this State, which shall have issued any bonds, certificates, or other evidences of debt bearing interest, for any loan contracted by them, on the first day of July in every year to make return to the Treasurer of Maryland of the aggregate amount of said bonds, certificates or other evidences of debt, and to pay over to the said Treasurer, on said day, out of the interest due to the holders of the said bonds, certificates or other evidences of debt, the State tax thereon, and said president or other officer shall in like manner furnish to the commissioners, levy court or appeal tax court, as the case may be, of the county, district or city, in which said corporation is situated, a list of the holders of the said bonds, certificates, or other evidences of debt, at the time of the annual meeting of those bodies for levying taxes.

SEC. 10. *And be it enacted,* That it shall be the duty of the president or other proper officer of the banks and other incorporated institutions in the several counties and Howard District and the city of Baltimore, and they are hereby directed to furnish annually on the first day of March to the levy court or commissioners or appeal tax court of each county, district or city in which any of its stockholders may reside, a list of the said stockholders respectively, so far as the place of their residence may be known to said president or other officer as aforesaid, together with the amount of stock of said banks, institutions or companies held by each of said stockholders; but such list need not be furnished by any corporation to the levy court, board of commissioners or appeal tax court of any county or city with which the said corporation may have made an arrangement for the payment of the county or city tax on its capital stock, without reference to its individual stockholders.

SEC. 11. *And be it enacted,* That stocks and securities held by or for the use of any incorporated charitable institution of this State, shall be hereafter exempt from taxation for either State, country or city purposes, to the amount of ten thousand dollars; *provided,* that any such institution holding property already exempted from taxation shall be entitled under this section to no further exemtion than will make the total amount of its property exempted equal in value to fifteen thousand dollars.

SEC. 12. *And be it enacted,* That it shall be the duty of the clerks of the several county courts and of Howard District court, to return to the levy court commissioners or appeal tax court, as the case may be, on the first day of March in each and every year, a list of all judgements and decrees which shall not have been before returned together with the amount for which the same were obtained, and the names of the persons holding the same in order that such judgements and decrees may be assessed at their true value by the said levy courts, commissioners or appeal tax court, as the case may be; *provided,* that judgements obtained on causes of action that accrued before the first day of January, eighteen hundred and forty-two, shall not be assessed by said levy courts, commissoners or appeal tax court, nor shall such judgments be assessed as shall have been obtained on any bond, note or other cause of action already valued and assessed, and the said clerks shall be allowed respectively, the sum of ten cents for each judgement or decree so returned, to be paid by the counties, district and city aforesaid, respectively.

SEC. 13. *And be it enacted,* That it shall be the duty of the registers of wills of the several counties and Howard District, annually on the first day of March to return to the levy courts, commissioners or appeal tax court, as the case may be, a summary account of all property that shall appear by the records of the several orphans courts to be in the hands of each and every executor, administrator or guardian in their capacity as such, and all such property, if not before assessed, shall then be assessed, & every executor, adm'r. or guardian, shall be liable to pay the taxes levied upon any & all of said property in his hands, and shall be allowed by the orphans' court in his accounts for all taxes so paid by him: and the said register of wills for the performance of the duties imposed by this section shall be entitled to receive from the several counties, Howard District, and the city of Baltimore respectively, such compensation as the levy courts, commissioners or appeal tax court may in each case deem proper.

SEC. 14. *And be it enacted,* That in all cases where discoveries of assessable property are made by the levy courts, commissioners or any other body having the power to levy taxes, either from the returns of the clerks of counties, under the provisions of the seventh section of the act of eighteen hundred and forty five, chapter two hundred and three: and of the twelfth section of this act, or from the returns of registers of wills under the thirteenth section of this act, or in any other way, the said levy court. commissioners or other body shall have full power to assess said property so discovered, and to add the same to the amount on which the reguiar levy of taxes is to be made for the use of the State, county and city, respectively; *provided,* that in case it shall appear by the recital of any mortgage returned by the clerk of any country as aforesaid, that there is no debt due by the mortgagor, to the mortgagee, but that the said mortgage was given to secure the mortgagee against a contigent liability as security for said mortgagor on a debt recited in said mortgage, then the amount of said debt shall be assessed to the person to whom it appears to be due, but the mortgagee shall not be assessed on said mortgage, unless his liability for said debt shall have become fixed before or at the time of said return.

SEC. 15. *And be it enacted,* That whenever any person shall make application to the levy courts, commissioners or appeal tax court, as the case may be, to make him or her an allowance or deduction, on account of the sale, transfer, alienation, loss, destruction or removal of any property, or the collection or payment of any public or private security for money, it shall be the duty of the said levy courts, commissioners or appeal tax court, to interrogate such person on oath in reference to the said property or security, and the disposal of the same, and especially to require him or her to state to whom said property has been sold or transferred, the amount of the purchase money, or the money collected and paid, and how the same has been invested; and it shall also be the duty of said levy courts commissioners or appeal tax court to interrogate the said person on oath in reference to any acquisitions or investments made by the said person and not already assessed, and the amount of all such acquisitions and investments, in whatever description of security, shall be added to the assessable property of the person so applying, and charged accordingly: and if the said person refuse to answer the interrogatories proposed as aforesaid, no allowance of deduction shall be made on his or her assessment.

SEC. 16. *And be it enacted,* That the powers and duties of collectors and deputy collectors under the forty-third section of the act to which this is a supplement, and the act of December session, eighteen hundred and forty-one, chapter one hundred and sixteen, section six, are hereby declared to extend to the valuation and assessment of all property which may have been created, acquired or accumulated since the original valuation under the act to which this is a supplement, or which may be hereafter created, acquired or accumulated, and of all buildings, improvements and works, erected or made since said original valuation, or which may hereafter be erected or made; and the levy courts and commissioners of the several counties and Howard District, are hereby authorized to allow to the said collectors such compensation as they may deem proper for the performance of their duties as assessors, to be levied with other county charges.

SEC. 17. *And be it enacted;* That every collector and deputy collector, before proceeding to execute the duties imposed upon him by law, shall take the following oath or affirmation, as the case may be, to wit: I, collector or deputy collector of do swear or affirm, as the case may be, that I will well and truely execute the duties imposed upon me by the act for the general valuation and assessment of property in this State, and to provide a tax to pay the debts of this State, and its supplements, and all duties imposed upon me by law, and that I will justly and impartially value all property which I shall be authorised to value agreeably to the directions of the said act and its supplements, according to the best of my skill and judgement; which oath or affirmation may be administered by any justice of the country, district or city, and shall be filed with the levy court, commissioners or register of the city of Baltimore, as the case may be.

SEC. 18. *And whereas,* Baltimore county is one year behind the other counties in the levy of her taxes, therefore, *be it enacted,* That the provision of this act shall extend to Baltimore county.

SEC. 19. *And be it enacted,* That this act so far as is consistent with its provisions, shall be in shall be in force from and after the day of its passage.

D. CLAUD, Treasurer.

April, 15 1848. 3ws.

LAWS OF MARYLAND.

No. 54

Passed by the General Assemely of Maryland, at their ssssion, which commenced on the last Monday of December, 1847.

AN ACT, entitled a supplement to the Act of December session, eighteen hundred and forty-three, chapter two hundred and eighty-four, entitled "An act to tax the commissions of certain officers of this State."

Section 1. Be it enacted by the General Assembly of Maryland, That from after the passage of this act, when commissions are delivered to the respective officers and appointees hereinafter named, they shall severally pay to the clerks from whom they shall receive the said commissions, the sums following, to wit: the Sheriff of Baltimore city, the sum of three hundred dollars; the sheriffs of Baltimore county, Frederick county and Washington county, the sum of one hundred dollars each; the sheriff of Allegany county, the sum of seventy-five dollars; the sheriffs of Cecil county, and Hartford county, of Kent county, Dorchester county, Anne Arundel county, Worcester county, Somerset county, and Cecil county the sum of forty dollars each: the Sheriffs of Prince George's county and Howard District, the sum of thirty dollars each; the sheriffs of Caroline county, Montgomery county, Talbot county, Charles county, Queen Anne's county, Calvert county, and Saint Mary's county, the sum of twenty dollars each; the Inspectors of Four in Baltimore city, the sum of four hundred dollars each: the Commissioners of Lotteries, Tobacco inspectors of Baltimore city, Judges of the Orphans' Court of Baltimore city and county, Inspectors of Fish, Inspectors of Leather, Guagers of Liquor, Inspectors of Cord Wood, the Inspector of Guano, and Weigher of Live Stock, the sum of fifty dollars each; the Warden of the Penitentiary of Baltimore city, commissioners of Insolvent Debters, and Inspectors of Lime, the sum of thirty dollars each; the Inspectors of Shingles, Inspectors of Plaster, of Paris, each Inspector of Lumber in Port Deposite, and Perryville, Cecil county, and each Notary Public in the city of Baltimore, and the Examiner General, the sum of twenty dollar each; Inspector of Green Hides and Skins, State Warfinger, Inspectors of ground black Oak Bark, County Surveyors, and Wreck Masters in Worcester county, the sum of ten dollars each; the Judges of the Orphans' Court in Howard District and counties, except Baltimore, Notary Publics out of Baltimore, and Armorers at Frederick and Easton, the sum of six dollars each; and all other persons holding biennial civil appointments under the Executive, the sum of two dollars each.

SEC. 2. And be it enacted, That in case any of those officers named in the first section of this act, who are appointed by the Governor, shall neglect to apply for their commissions and pay the tax by this act imposed therein, for three months after the time when the said commissions are transmitted to the several county clerks, such neglect shall be considered a refusal to accept said commissions and it shall be the duty of said clerks respectively to send a list of the officers neglecting to apply as aforesaid, to the Governor of this State, who shall then proceed to appoint other persons in their stead: provided, that nothing in this section contained shall apply to such persons as are appointed Justices of the Peace.

D. CLAUDE, Treasurer.

April, 15, 1848. 3w.

LAWS OF MARYLAND.

No. 255.

Passed by the General Assembly of Maryland, at their session, which commenced on the last Monday of December, 1848.

AN ACT RELATING TO MORTGAGES.

Be it enacted by the General Assembly of Maryland, That it shall and may be lawful for the mortgagor in any mortgage deed, or conveyance. executed after the passage of this act, in addition to the covenant usual in such deeds, to covenant for the payment of all taxes, assessments, public dues or charges, levied or to be levied by law, on the mortgage debt, or debts created, or secured by such mortgage.

D. CLAUDE, Treasurer.

April, 15, 1848. 3w.

LAWS OF MARYLAND.

No. 244.

Passed by the General Assembiy of Maryland, at their session which commenced on the last Monday of December, 1848.

A FURTHER SUPPLEMENT to the act entitled an act to regulate sales by public auction.

Be it enacted by the General Assembly of Maryland, That no duties shall be chargeable upon my goods, wares, merchandise or other property, sold by any auctioneer at private sale on the days of his public auction, unless the same be sold at the place of his public auction, or unless the same be part of what was offered for sale at said public auction, or was advertised to be sold at said public auction.

D. CLAUDE, Treasurer.

April 22, 1848. 3w.

WE are authorized to announce BARZILLIA SLACUM, Esq., as a candidate for the next Sheriffalty of Dorchester County.

Oct. 11th, 1845.—tf.

LAWS OF MARYLAND.

Passed by the General Assembly of Maryland, at their session which commenced on the last Monday of December, 1848.

No. 262.

A SUPPLEMENT to the act, entitled an act imposing duties on Promissory Notes, Bills of Exchange, Specialties 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 the Commissioner of Loans, or other officers appointed under the provisions of the act to which this is a supplement, shall account with and pay over to the Treasurer on the first days of March, June, September and December, in every year, all sums of money received under said act, under the penalties provided by the fifth section of said act.

SEC. 2. *And be it enacted,* That the Commissioner of Loans be, and he hereby is authorized, to employ a clerk, at a salary not exceeding five hundred dollars per annum, to be paid out of the moneys received from stamps.

SEC. 3. *And be it enacted,* That this act shall be in full force, from and after the passage of this act.

D. CLAUDE, Treasurer.

April 22, 1848. 3w.

TERMS

THE CAMBRIDGE CHRONICLE, is published every Saturday morning, at *Two Dollars and Fifty Cents* per annum, payable during the year, or *Two Dollars* per annum, payable in advance! The paper will be sent to any address six months for One Dollar, payable in advance, or One Dollar and Twenty-five Cents if not paid until the expiration of six months.

No subscription will be received for a shorter period than six months, nor will the paper be discontinued until all arrearages are paid, unless at the discretion of the publisher.—A failure to notify a discontinuance will be always considered a new engagement, and the paper forwarded accordingly.—Single copies 6 cents.

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Maich 25. 1848 3m

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Nov. 13, 1847.—1y