BY AUTHORITY.

LAW OF MARYLAND.

No. 236.

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 authorized 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 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 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 possessed and enjoyed by collectors, appointed under the original Act, or any of its supplements, together with those which are hereinafter conferred upon them.

Sec. 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, that unless the taxes so due are paid within thirty days thereafter, the said collector will proceed by way of distress or execution to collect the same.

Sec. 5. *And be it enacted,* That after the proceedings required by the preceding section shall have been had, if the said taxes are not then paid, the said collectors are hereby authorized and required to levy upon either the real or personal property of the delinquent, and expose the same to public sale either on the premises, or at the Court-house door of the county, district or city, as the case may be, after giving twenty days notice of the time and place of sale, by advertisement, in at least one newspaper in the county, district or city, where a newspaper is published, and also by notice stuck up at the Court-house door, and in case no newspaper is printed in the county, or district, then in addition to the notice at the Court-house door, at two other public places in the neighborhood of the same, and the said collector shall then and there proceed to sell by public auction, the property, either real or personal, so levied on, for cash, to the highest bidder, retaining out of the proceeds of such sales, the amount of the taxes due from such delinquent with the interest thereon, together with all the costs incurred by the said collector in making the sale, returning the excess, if there be any, to the owner or owners thereof.

Sec. 6. *And be it enacted,* That in all cases of the sale of real estate, under the provisions of this act, or the Original Act or any of its supplements, the party or parties, owning the same, prior to the sale, shall be and they are hereby authorised to redeem the said real estate, by paying to the purchaser thereof, within the period of twelve calendar months from the date of such sale, the amount of the purchase money for which the same may have been sold, with interest thereon, at the rate of fifteen per centum per annum from the date of the sale.

Sec. 7. *And be it enacted,* That in all cases of the sale of personal property under the provisions of this act, or the original act or any of its supplements, the said collector or collectors are hereby authorised and required, to deliver possession thereof to the purchaser or purchasers, but in case the said property is not present, or if for any other reason 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 menace 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 person 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 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 individual 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.

Sec. 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, at or 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.

Sec. 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 thereon 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.

Sec. 13. And whereas doubts have been expressed in reference to the true constuction 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.

Sec. 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 be, 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 of one per centum on the amount so received, and paid into the Treasury.

Sec. 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, chap. 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 the persons to discharge the duties prescribed by the said twelfth section, to take them from any part of the State.

Sec. 16. *And be it enacted,* 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 Commitatus for his protection and the protection of peaceable persons attending such sale, and the said Posse when so summoned and attending shall be paid in like manner, as herein before provided, and shall be liable to be proceeded against, as also herein before provided, for failing or refusing to attend.

Sec. 17. *And be it enacted,* That the agents to receive taxes in the several counties of this State, may receive from the taxable inhabitants thereof, their bonds or sealed notes, payable in not more than one year from their dates, for the sums due and in arrear from them for taxes, for the years eighteen hundred and forty-one, eighteen hundred and forty-two, eighteen hundred and forty-three and eighteen hundred 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 liens 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 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 aforesaid, within ten days after the periods above limited for that purpose, the bonds of the Clerk 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 return 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.

mar 26–3t

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.

FARM
AT PRIVATE SALE.

I WILL sell, at Private Sale, a valuable FARM in Montgomery county, Maryland. It lies on the Little Monocacy, about 1½ miles from Barnesville, on the road leading to Greenfield Mills, and about 3 miles from the Chesapeake and Ohio Canal, and contains

120 ACRES OF LAND;

25 in Wood and 20 in Meadow. The soil is of good quality and the farm well watered—with a comfortable

DWELLING HOUSE, STABLE, &c.

and a never-failing Spring of Water convenient to the dwelling.

There is a good MILL SEAT on the farm with the dam built and race dug, and from the great quantity of timber in its vicinity—being at the foot of the Sugar Loaf mountain—would be an excellent site for a saw-mill; also, for a distillery, factory, grist-mill, &c.

The terms, which will be liberal, will be made known on application to the subscriber, residing in Poolsville.

feb 5–tf ROBERT LYLES.

NATIONAL LIVERY STABLE.

—o—

Walker & Kimmell,

RESPECTFULLY announce that they have opened the spacious and commodious brick stable lately erected by them of C street. Their new stable has excellent and superior accommodations for upwards of one hundred horses. They have ample room for forty carriages. The new stable and carriage-houses are situated within one hundred yards of Gadsby's, Brown's, and Tyler's hotels. The Exchange Hotel (conducted by Thompson Tyler) is immediately opposite the National Livery Stables.—The advertisers intend to keep every kind of vehicle; such as coaches, barouches, buggy wagons, &c., which may be had at the shortest notice for hire, by the month, week, dap, or hour. Saddle horses also hired in the same manner.—Horses will be taken at livery on terms as reasonable as at any other establishment. Members of Congress, and other gentlemen, bringing their horses and carriages to the city, can be accommodated with excellent stabling, good coach-houses, and attentive hostlers. Horse-drovers visiting this city will at all times be safely accommodated, and on reasonable terms. WALKER & KIMMELL.

Washington, Dec. 13, 1843.

WE are authorised to announce **Thomas English,** as a candidate for the Sheriffalty of 1845.

District Advertisements.

THE WHOLE OF
Montgomery County
IS INVITED.

THE Subscriber has just returned from the Baltimore, Philadelphia, and New York markets, with a handsome, well selected, and in every respect as complete an assortment of

NEW GOODS,

as was ever advertised through the columns of this paper. After about two weeks spent in those markets in viewing, reviewing, and attending the auction sales, he flatters himself that his previous reputation for selling *Cheap Goods,* and *Great Bargains,* will be most successfully sustained. He therefore asks the patient attention of the public to the following enumeration—all of which may be found according to the schedule of prices herewith annexed, at his DEPOT OF BARGAINS, *just East of the Farmers' and Mechanics' Bank:*

Extra super black, wool-dyed, Cloth 6.50
Do do do do 4.50
Do do piece-dyed do 3.00 worth 5, it being a great sacrifice at auction
Invisible green, 3.50 to 5
Oxford mixed, 3.25 worth 4
Steel mixed, 2.25 worth 3
Super blue Cloth, from 3.25 to 5
Stout plain blue Beaver, 3.25, cheap at 4
Do bl'k do 3.00 do 3.75
do diamond do 2.50 do 3.00
Super & extra sup wool-dyed Cassimeres
Do French Cassimeres, latest import'n
Do English do 1.75 worth 2.50
Do American do 1.00 worth 1.50
Cassinets, good, at 50 cents
Do general assortment of prices and qualities
Coarse heavy blue Cloth, 6-4 wide, 62 cts, for overcoats
Do heavy blue cloth, finer, 1.00
Grey and mixed marino Jackets
Do do do Drawers
A complete assortm't of Suspenders
Super silk and beaver Gloves
Do satin Scarfs & Italian Cravats
Do marino Socks, &c.

A complete assortment of silk and linen Handkerchiefs

He invites the attention of the Ladies particularly to the following:

Extra super, rich style, camelion Silks
Do do do striped do
Do do do plaid do
Do do new style, figured, do at 75 cts, worth 1.00
Do super, new style, do do at 87 cts, worth 1.12
Plain Gros de Naples, at 50 cents
Extra quality Mattiona Lustring Silks
Do do bl'k & blue bl'k Poult de Loie
Do heavy Senshaw for aprons, 4-4 wide
Rich new style Cache de Cosse
Do do do E'Grea
Do do Mouselaines, at 1.00
Do do do at 87 cts
Superfine styles, at 20 cts worth 37
Plain, figured, striped, and changeable Alpachas, great bargains
Rich needle-work Window Curtains, 50 per ct. below any former prices
Super rich style Plaid Cloaking
Do do do for boys
Black and blue black Bombazines from 1.00 upwards
Irish Linens, from 37 cts to 1.00, of Baly's make
12-4 superfine Barnsley Sheeting
10-4 do do do
10-4 do Irish do
New style woollen Skirts, patronized by her majesty, Queen Victoria
Thread Laces, 50 per cent below any former price
Cotton Edgings and Bobinet, cheaper than ever sold before
Linen cambric Handkerchiefs, from 16 cts to 1.75
A complete assortment of silk and woollen Hoseiry
Cotton Hose, from 10 to 50 cts
8-4 Lupin's Thybet Shawls, at 7.50, worth 10
A great variety and assortm't of Shawls
12-4, 10-4, 9-4, and 8-4 super Whitney Blankets, lower than ever sold
Super rich new style Carpets, at unusually low prices

He will now conclude, by inviting, once more, the public attention to the "*Cheap Depot,*" where *Bargains,* such as will do one good, are daily going off.

W. McK. OSBORN,
Bridge st. east F. & Mechanics
oct 9–6m Bank, Georgetown, D. C.

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. mar 13

PRINTING, OF EVERY DESCRIPTION, neatly and expeditiously executed at this office.

District Advertisements.

THE CASH SYSTEM!
DRY GOODS!

Great Reduction in Prices!

143 PACKAGES SPLENDID *FALL GOODS* just received at *reduced* prices, *for cash only,* at

HALL & BROTHERS,

Opposite Centre Market, between 7th and 8th streets, Washington, D. C.

We have now commenced the cash business, and have reduced the prices of Dry Goods to a much lower standard than ever before fixed upon the same quality in this market. Our stock consists in part of—

25 pieces rich fall Silks, at 62 cents
25 do extra rich fall silks, 75 cts & $1
22 do bl'k & blue bl'k silk, very cheap

ALPACCAS AND BOMBASINS.

45 pieces fine black and colored Alpaccas, at 45 cents
75 pieces superfine bl'k and col'd Alpaccas, at 50, 62, 75 cts, and $1
30 pieces stripe bl'k and blue bl'k, at 50 and 62 cents
45 pieces Bombasins, very cheap

MOUSSELINES DE LAINE, &c.

60 pieces changeable Mousselines de Laine, at 20 cents
150 pieces extra rich Mousselines de Laine, at 31, 37, 50, and 62 cts
135 pieces rich Cashmere d'Ecosse, at 37, 50, 62, 75, and $1

SHAWLS.

20 8-4 rich embrodered Thibet Shawls
20 8-4 plain Thibet Shawls, with fringes
20 8-4 bl'k and col'd Silk Shawls

GINGHAMS.

50 pieces Manchester Ginghams, cheap

HANDKERCHIEFS, KID GLOVES, AND HOSIERY.

85 dozen ladies' Linencambric Handkerchiefs, at 12 cents
65 dozen superfine Linencambric Handkerchiefs, at 25 cents
35 doz hemstitched Linencambric Handkerchiefs, at 50, 62, and 75 cts
30 doz ladies' Kid Gloves, at 37, 50, and 62 cents
65 doz ladies' black and white Cotton Hose, very fine, at 12 cts
75 doz ladies' superfine bl'k and white Hose, at 18 and 25 cts
100 doz ladies' Cashmere ribbed and plain Hose, at 25, 37, 50, & 62 cts

WHITE GOODS.

35 pieces fine white Cambrics, at 20 and 25 cents
60 pieces superfine white Cambrics, at 31 and 37 cents
20 pieces fine Swiss Muslins, at 31, 37 and 50 cents

LINEN GOODS.

100 pieces Irish Linens, at 31, 37, and 50 cents
45 pieces table diapers, at 50 and 62 cts
100 pieces ⅞ Huckaback Diapers at 16 c.
150 do Crash, at 6, 8, and 10 cts

FLANNELS & CASSINETS.

500 pieces Cassinets, at 37, 50, 62, and 75 cents
200 pieces Flannels, at 25, 31, & 37 cts

DOMESTIC GOODS.

8000 yards 4-4 heavy brown Cottons, at 6 cents
5000 yds 3-4 bleached cottons, at 6 cts
6000 yds best quality Virginia 7-8 No. 1 Osnaburg, at 10 cts
5000 yds Calicoes, good quality, at 6 cts
8000 yds superfine Chintz Calico, at 10 and 12 cents
2000 yds plaid penitentiary Cottons, very cheap
5000 yds Full Cloths
2000 Negro Blankets

CLOTHS, CASSIMERES, AND VESTINGS.

75 pieces extra fine black, blue, olive, and invisible green Cloths
100 pieces Cassimeres, extra fine, plain, plaid and striped
65 pieces Vestings, satins, velvets, and cashmeres

Which we will have made up to order by one of the best Tailors the country can afford—fits guaranteed in all cases.

A LIST OF PRICES.

Fine dress coat, black cloth and other colored cloths,	$15
Superfine dress coat, black cloth and other colored cloths,	18
Dress coat, best quality west of England and French Cloths, lined through with silk, from	$22 to 25
Pants of fine bl'k Cassimere,	5
Pants of superfine do	7
Pants of stripe and plaid	$5, $6, 7
Black satin vests	4
Do do best quality,	5
Velvet vests	5

250 gentlemen's silk Handkerchiefs
20 doz do Gloves
30 doz satin and bombasin Stocks
20 doz bl'k lustring & other Cravats.

All those who want good and cheap goods will please favor us with a call. We pledge ourselves to sell goods cheaper than any other merchant in the District. HALL & BROTHERS.

sep 25–12wif

WE are authorised to announce **John W. Baker** as a candidate for the Sheriffalty of 1845.

Oct. 6th 1842.