BY AUTHORITY.

LAW OF MARYLAND.

No. 281.

An Act imposing duties on Promissory 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 stocks 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 Commissioner of Loans, or of some other 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 respectively, shall be marked or stamped, all 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 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 vellun or other material required for the purposes of this act, shall be furnished 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 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 Treasurer 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 herein provided, such person or persons shall present the said vellum, parchment, paper, or other material to the said Commissioner of Loans, or other 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 day 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.

Sec. 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 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, duly stamped, any matters or things, in respect whereof a duty is payable as aforesaid, at a distance from the stamps or marks, impresssed 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 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 the City Court of Baltimore, one moiety thereof to the use of the informer, who shall be a competent witness upon the trial of such indictment or information.

Sec. 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 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 instrument of writing, the said holder or holders thereof did not know of such requisitions, that the said instrument of writing was made or received through inadvertance 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 of 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 of writing, and he shall also endorse thereon the oath or affirmation to be taken as aforesaid after which endorsement 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 forge, 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.

Sec. 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 aforsaid, 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 surety 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.

Sec. 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 exact account thereof to the proper officer or officers.

Sec. 13. *And be it enacted,* That nothing herein contained shall be taken or held to prohibit the printing or purchase of the blank forms of any of the instruments of writing herein enumerated, provided the same, before being used, are marked or stamped as by this act required.

Sec. 14. *And be it enacted,* That this act shall continue and be in force until the first day of May, in the year One Thousand Eight Hundred and forty eight.

Sec. 15. *And be it enacted,* That the several Clerks of the County Courts, the Clerk of Howard District Court, and the Clerk of Baltimore City Court shall, on or before the tenth day of May next, give bond with sureties to be approved by the said Courts respectively, or one of the Judges thereof, and in the penalties hereinafter mentioned, conditioned for the faithful performance of the duties imposed upon the said Clerks by the provisions of this act and for the payment by them into the Treasury of this State, of all sums of money, which they may receive by virtue thereof, at the periods hereinbefore limited for that purpose, that is to say, the penalty of the bond of the Clerk of Baltimore County Court shall be twenty thousand dollars, that of the Baltimore City Court shall be twenty thousand dollars, and the penalties of the bonds of each of the other Clerks mentioned in this act, shall be five thousand dollars, which said bonds shall be executed, filed and recorded, in the same manner as the bonds of such Clerks are now required to be executed, filed and recorded.

D. CLAUDE.
ap 2—3t Treasurer of Md.

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

LAW OF MARYLAND.

No. 237.

An Act imposing a tax on collateral Inheritances, Distributive shares and Legacies, to aid in paying the debts of the State.

Sec. 1. *Be it enacted, by the General Assembly of Maryland,* That from and after the first day of June next, all estates, real, personal and mixed, money, public and private securities for money, of every nature and kind whatsoever, passing from any person, who may die, seized, and possessed thereof, being in this State, either by will, or under the intestate laws of this State, or any part of such estate, or estates, money, or securities as aforesaid, or interest therein, transferred, by deed, grant, bargain, gift or sale, made or intended to take effect in possession or enjoyment after the death of the grantor, bargainor, devisor, or donor, to any person or persons, or bodies politic, or corporate in trust, or otherwise, other than to or for the use of the father, mother, wife, children, and lineal descendants, born in lawful wedlock, of the grantor, bargainor, devisor, donor or intestate, shall be and they are hereby made subject to a tax or duty of two and one half per cent on every hundred dollars of the clear value of such estate, or estates, or money or securities as aforesaid, to be paid to the use of this State, and all executors and administrators, and their sureties shall only be discharged from liability for the amount of such tax, the payment of which they may be charged with, by paying the same over for the use of this State, as hereinafter directed; provided, that no estate which may be valued at a less sum than five hundred dollars, shall be subject to the duty or tax aforesaid.

Sec. 2. *And be it enacted,* That from and after the said first day of June next, all and every executor and executors, administrator and administrators, to whom letters testamentary, or of administration, shall be granted, shall before he, she or they pay any legacy or distribute the shares of any estate passing as aforesaid, pay to the Register of Wills of the proper county, or of Howard district, whose bond shall be liable therefor, two and one-half per cent out of every hundred dollars they may hold for distribution among the distributees, grantees, donees or legatees, and at and after that rate, for any less sum for the use of this State, for which payment the said Register shall give duplicate receipts, one of which shall be forwarded by the said executor or executors, or administrator or administrators, to the Treasurer of this State, the said Register keeping a record thereof, on the account filed, by such executors or administrators, which shall be a full discharge of the executors or administrators, so paying for the amount of such receipt; and when any species of property, other than money or real estate, shall pass as aforesaid, the tax or duty shall be paid on the appraised value thereof, as filed in the Register's office of the proper county, and all executors and administrators shall have full power and authority to sell, if necessary, so much of said property as will enable him, her, or them, to pay said tax, or duty, distributing any balance left in their hands as is or may be directed by law, and the amount of the said tax or duty shall be paid over, as before directed; and moreover, it is hereby made the duty of all executors and administrators to lodge information with the Levy Court Commissioners of the county or Howard district, or the Appeal Tax Court of Baltimore, of any and all real estate of every kind of which their respective testators or intestates have died, seized or possessed, and which has passed to any person or persons, or bodies politic or corporate, in trust or otherwise, other than those mentioned in the first section of this Act, without delay, from the time the same has come to his, her or their knowledge.

Sect. 3. *And be it enacted,* That it shall be the duty of the said Register, on the first days of January, April, July and October, in each and every year, to pay over to the Treasurer of this State, all sums of money paid to and received by them, under the provisions of this Act, and on failure their bonds shall be liable to be put in suit, and a recovery had thereon, for the amount, which they may so fail to pay over with interest, at the rate of ten per cent per annum from the time of such default.

Sec. 4. *And be it enacted,* That it shall be the duty of the respective levy Courts or Commissioners of the tax, of the several Counties, and of Howard district and the Appeal Tax Court of Baltimore, in each and every year, commencing with the first day of June next, diligently to enquire after, and take an account of all real estates, which may be liable to the tax or duty under the provisions of this act, othewise than as mentioned in the first section of this act, and also of any such estate or estates, which may have come to their knowledge, upon the information of any executor or executors, administrator or administrators, or otherwise, and the said levy Courts, or Commissioners, and the Appeal Tax Court, shall put a fair and just valuation on the same, according to the market price thereof, and when the first annual assessment or tax is imposed for the counties, district, and the city of Baltimore, the said levy courts, Commissioners, and Mayor and City Council of Baltimore shall impose a tax on the said real estate so valued as aforesaid of two and one half per cent. on every hundred dollars of the clear value of such estate, and at and after the same rate for any less amount to be collected, and paid for the use of this State, in the manner and at the times fixed for the payment of the tax imposed by the 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, and its supplements."

Sect. 5. *And be it enacted,* That the amount of the said tax or duty, shall be, and remain a lien on the real estate, so made subject to the tax, from the death of the testator or intestate, who shall have died seized, or possessed of such estate, until the same shall be fully paid, and satisfied.

Sect. 6. *And be it enacted,* That it shall be the duty of every executor, and administrator, to whom letters testamentary, or of administration shall be granted, in addition to the oath or affirmation, now required by law, to take an additional oath or affirmation, that he or she will diligently and faithfully regard, and well and truly comply with the provisions of this act, which oath or affirmation the respecdive Registers of wills, are hereby authorised, and required to administer, and to place the same on record, with the usual oath, or affirmation.

D. CLAUDE,
ap 9—3t Treasurer of Maryland.

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

REFECTORY.

THE subscriber takes pleasure in informing the citizens of Rockville and the public generally, that he has opened a *REFECTORY*, at the south-west corner of the Square, where lovers of good *ALE* can, at all times, be accommodated. His Bar will be constantly supplied with the best Liquors.

He will also keep *OYSTERS*, when they can be conveniently procured.

He most respectfully invites all who are fond of good cheer, to give him a call—bearing always in mind that the cash must be paid.

GEORGE HARDT.

N. B. The subscriber still continues his **Tailoring** as usual; and requests of his customers a continuance of their patronage. [feb 19–1y] G. H.

WASHINGTON HOTEL,
AND STAGE OFFICE,
Rockville, Md.

THE Subscriber respectfully informs the public, that he has leased the above well known establishment (formerly kept by Daniel H. Candler,) and has opened a public house for the reception of travellers, local and transient boarders. Urbanity and strict attention to the comforts of his guests will, he trusts, secure him a share of the public favor. His table will be supplied with the luxuries the markets will afford—and his BAR will be provided with the choicest liquors. His Stables are commodious and comfortable, and his granary well stored with provender. DROVERS' will find it to their advantage to give him a call. He will use the best endeavor to render his house acceptable to his guests—a quiet retreat for the traveller, and with charges to suit the times.

feb 5 ALFRED SPATES.

FARM FOR SALE.

THE subscriber will sell at private sale the *FARM* on which he now resides, containing—

220 Acres of Land,

a good portion of which is in *WOOD*; it is well watered, and has on it an excellent young *APPLE ORCHARD*.—

The improvements are an excellent *DWELLING*, a good Barn, Blacksmith Shop, Dairy, and other out buildings; and is a firstrate stand for public business, being situated immediately on the road leading from Westminster to Washington; about 14 miles from the latter, and 4 from Rockville, Montgomery county, Md.

Terms made known to whoever may wish to purchase by the subscriber, living on the premises.

ap 2 JOHN RABBITT.

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.

Notice.

IF the person who wrote a letter, dated "Rockville, Feb. 5th," past, and mailed 10th, signed "An Observer," will give his name, or an interview to the gentleman the information was intended for, or something more explicit touching the matter it contained, he will more fully accomplish his object, and confer a favor that will be duly appreciated ap 2

Waters & Dade,
TOBACCO COMMISSION MERCHANTS,

RESPECTFULLY announce to their friends and the public generally, that they have taken a house in *CHARLES ST., BALTIMORE*, opposite State Tobacco Warehouse, No. 4, where they will be prepared to receive on Commission Maryland, Ohio, and all other Leaf Tobacco.

They pledge themselves to use all diligence and care to obtain the highest prices that the market will afford, and solicit a share of public patronage.

ap 2—3m

TAILORING.

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

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

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

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

Just Received,

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

feb 26 WM. P. BRADDOCK.

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