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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,
mar 26–3t 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, and the Baltimore Sun twice a week for the same time.

LAW OF MARYLAND.

No. 234.

"A further supplement to the act entitled an act to facilitate the collection of a portion of the tax, levied in pursuance of the act, passed at March session, 1841, chapter 23."

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That an annual tax, for the use of the State, of twenty five cents, or one fourth of one per centum, be and the same is hereby imposed, on every hundred dollars worth of the stock loans of the city of Baltimore, according to the assessed and corrected value thereof.

Sec. 2. *And be it enacted*, That it shall be the duty of the Register of the city of Baltimore, within one month after the first day of April next, and within one month, after the first day of April, annually, thereafter, to make out and deliver to the Appeal Tax Court for the city of Baltimore, a full and accurate list of the holders of the stock loans of said city, on the first day of April, in the year for which said list is made, showing the several amounts held by the said stockholders respectively.

Sec. 3. *And be it enacted*, That the said Appeal Tax Court shall in each and every year carefully examine the said list, delivered to them by the said Register, under the preceding section of this law, and correct the same, by striking out therefrom, all the holders of said stock, who may be exempt from taxation on said stock, under the laws of this State; and the said Appeal Tax Court shall, annually, on or before the first day of June, deliver one copy of the said list, as corrected by them, to the said Register, and one copy thereof to the Treasurer of Maryland, and the said Appeal Tax Court shall also distinctly set forth in each of said copies, the assessed value of the stock mentioned therein.

Sec. 4. *And be it enacted*, That it shall be the duty of the said Register, on the first day of July, in each and every year, after the passage of this act, to set apart and pay over to the Treasurer of this State, out of the funds in his hands, for payment of the interest, becoming annually due and payable on the first day of July, on the said stock loan of the city of Baltimore, the amount of the tax imposed by, and due under this act, on all that part of said stock loan, included in the said corrected list, returned to him by the Appeal Tax Court, and it shall also be the duty of the said Register, or of such other officer or officers of said city, as may be charged with the duty of paying said interest, to deduct from the interest due and payable on said first day of July annually, to each and every holder or holders of all that part of said stock loan, included in said corrected list, his, her, or their respective proportions of the amount so retained, and unpaid to the Treasurer as aforesaid.

Sec. 5. *Be it enacted*, That if the said Register shall at any time fail or refuse to make out and deliver to the Appeal Tax Court, the list of holders of the said stock loan as required by this act, it shall be the duty of the said Appeal Tax Court to ascertain in such manner, as they may deem most accurate and satisfactory, the amount of the said stock loans of the City of Baltimore, outstanding on the first day of April, of the year in which such failure or refusal shall take place, and on or before the first day of June in said year, to make out and deliver one copy of a statement certified by them, showing the amount of the said stock so ascertained by them, and its assessed value, to the said Register, and one copy thereof to the Treasurer of the State; and it shall be the duty of said Register to set apart and pay over to the Treasurer of the State, the amount of tax due under the first section of this law, on the whole of the said stock loan included in said statement, at the same time, and in the same manner in every respect, as he is hereinbefore directed to set apart and pay over the tax, on that part of said stock loan, which may be included in any corrected list of stockholders, delivered to him by the Appeal Tax Court, by virtue of this act; Provided, that the said Register shall not be required to set apart and pay over as aforesaid, the said tax, on any part of said stock loans, which he may satisfy the Treasurer, by a certificate to that effect, signed by the Appeal Tax Court, or by other satisfactory evidence, was held on the first day of April, in the year for which the said tax may become due, by any person or persons, corporation or corporations, entitled under the laws of this State, to hold the same free and exempt from State taxation.

Sec. 6. *And be it enacted*, That for the performance of the duties imposed upon them by this act, each member of the Appeal Tax Court shall receive annually out of the Treasury of this State the sum of fifty dollars, and the Register of the City of Baltimore to be paid in like manner the sum of three hundred dollars, which sums the Treasurer of this State is hereby directed to pay each of said officers respectively on the first day of January in each year, during the continuance of this Act, commencing the first day of January next after the passage of this act.

D. CLAUDE,
ap 2—3t Treasurer of Maryland.

The Leonardtown Town 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. 184.

An Act imposing a tax on commissions allowed to executors and administrators to aid in paying the debts of the State.

Section 1. *Be it enacted by the General Assembly of Maryland*, That in all cases of the grant of letters testamentary, or of administration, from and after the first day of June next, the commissions allowed by the Orphans' courts of the several counties of this State, and of Howard District to executors and administrators, shall be subject to a tax for the benefit of this State, of one tenth part of the sum so allowed, to be paid in the manner hereinafter directed.

Sec. 2. *And be it enacted*, That it shall be the duty of all and every executor, and executors, administrator and administrators, upon the passage of his, her or their account or accounts, in which commissions shall be allowed to pay to the Register of Wills of the proper county, or of Howard district, for the use of this State, the proportion aforesaid, of his, her or their commissions allowed in all, and every account or accounts as aforesaid, as required by the preceding section, and on failure to do so, within thirty days from the time of the passing of such account, it shall be the duty of the said Register to give notice to the deputy of the Attorney General of said county, or of Howard district, who shall thereupon put the bond of such executor or executors, administrator or administrators, in suit, for the use of this State, which bond shall be liable therefor, as for any other default, of the principal obligor or obligors therein.

Sec. 3. *And be it enacted*, That it shall be the duty of the said Registers, on or before the first days of October, January, April and July, in each and every year, from and after the passage of this Act, to pay to the treasurer of this state, all sums of money paid to and received by them, under the provisions of this Act, accompanied with a statement of the amount so received, under oath or affirmation, verifying the truth thereof, and on failure their official bonds shall be put in suit, and a recovery had thereon, for the use of this State, for the amount which they may so fail to pay, with interest at the rate of ten per centum per annum, from the time of such default.

Sec. 4. *And be it enacted*, That upon payment to the said Registers, as aforesaid, they shall give to the executor or executors, administrator or administrators paying, duplicate receipts, one of which shall be forwarded by the said executor or executors, administrator or administrators to the treasurer of this state, to be by him preserved, and copies whereof shall be evidence in suits upon the bonds of the Register signing the same.

Sec. 5. *And be it enacted*, That the several Orphans' courts of this State, in fixing the commissions of executors and administrators, shall make no allowance for the tax, hereby imposed, it being the intention of this Act, that said tax shall be borne by, and paid out of such commissions, and not by the estates of the deceased.

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

D. CLAUDE,
ap 2—3t Treasurer of Maryland.

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.

MEDICAL CARD.

DOCTOR FAWCETT, of 196 Fulton street, New York, Member of the Royal College of Surgeons, of London aud Edinburgh, and Graduate of the Jefferson Medical College, of Philadelphia, also, author of a work embracing the following subjects, viz: Matrimony, Impotency and Sterility anatomically, physiologically and medically explained, with a comprehensive exposition of the nature and modern treatment of Syphilis, Secondary Symptoms, Gonorrhoea, Gleet, Strictures, Nocturnal Eemisions, and all the consequences arising from Masturbation. Dr. Fawcett continues his private consultation on the above mentioned diseases, at his long established office, 196 Fulton street, where the most aggravated forms of disease will yield to his mode of treatment, without restraint in diet or exercise, and without mercury; even when the procreative energies become paralysed or tofpid, from excessive indulgence of the passions, he will be able to restore the parts to health and vigor. Persons at a distance enclosing $1, can have a copy of the work. All letters must be post paid, and directed to Dr. H. Fawcett, 196 Fulton street, New York.

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

TO THE PUBLIC.

THE SUBSCRIBER respectfully informs the citizens of Montgomery County, that he still continues to carry on the HOUSE CARPENTERING & Joining business in the town of Rockville, and that he is prepared to execute all work in his line of business that may be entrusted to him, with neatness and despatch; and he also informs the public that he has on hand and will constantly keep a supply of Mahogany for *COFFIN-MAKING*, together with a quantity of first-rate Walnut, and all other materials used for that purpose.

He can furnish COFFINS of every description, and attend to interments and all other business in his line, in any part of the county, upon terms that cannot fail to give satisfaction to all who maybe pleased to favor him with their custom.

feb 5–tf GASSAWAY MARTIN

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

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