BY AUTHORITY.

LAW OF MARYLAND.

CHAPTER 210.

AN ACT to provide for the speedy and effectual collection of the arrearages of Taxes imposed for the use of the State within the City of Baltimore for the years eighteen hundred and forty-one, eighteen hundred and forty-two and eighteen hundred and forty-three.

SEC. 1. *Be it enacted by the General Assembly of Maryland,* That John B. Seidenstricker, of the City of Baltimore, be and he is hereby authorized and empowered to complete the collection of taxes imposed for the use of the State within the City of Baltimore for the years eighteen and forty-one, eighteen hundred and forty-two, and eighteen hundred and forty-three, and that for that purpose he shall have all the powers and authority, which, by existing laws, any Collector of taxes, for the use of the State, may rightfully claim and exercise; provided, nevertheless, that said John B. Seidenstricker shall on or before the first day of March next, execute a bond to the State of Maryland in the penalty of fifty thousand dollars, to be executed by himself, and two sureties, and to be approved by the Treasurer of the Western Shore, or else by the Mayor and Register of the City of Baltimore, conditioned for the due collection and faithful application of said arrearages of taxes, according to the direction and provisions of this act; and, provided further, that the execution, approval of said bond, and the delivery thereof to said Treasurer, shall be a condition precedent to the exercise of the power and authority conferred by this act.

SEC. 2. *And be it enacted,* That the time allowed for the completion of the collection of taxes for the year eighteen hundred and forty-one shall be, and the same is hereby extended to the first day of August eighteen hundred and forty-four; and that the time allowed for the completion of the collection of the taxes for the year eighteen hundred and forty-two shall be, and the same is hereby extended to the first day of October eighteen hundred and forty-four; and that the time allowed for the completion of the collection of taxes for the year eighteen hundred and forty three shall be, and the same is hereby extended to the first day of March eighteen hundred and forty-five; provided, nevertheless, that said collector shall account monthly in the meantime for his actual collections.

SEC. 3. *And be it enacted,* That for the services to be performed by the said John B. Seidenstricker, under the authority of this act, he shall be allowed the compensation prescribed in the act, under which the several assessments were laid for the years aforesaid, and that he shall be credited for insolvencies and removals, as provided in said acts.

By the House of Delegates. March 7th, 1844.		*By the Senate,* March 7th, 1844.
This engrossed bill, the original of which passed the house of delagates the 21st day of February, 1844, was this day read & assented to.	Great Seal.	This engrossed bill, the original of which passed the senate the 1st day March, 1844, was this day read and assented to.

By order, GEO. G. BREWER, Clerk. By order, JOS. H. NICHOLSON, Clerk.

FRANCIS THOMAS.

STATE OF MARYLAND, TO WIT:

Be it remembered, and we hereby certify that the aforegoing is a true copy of the Act entitled "An Act to provide for the speedy and effectual collection of the arrearages of Taxes imposed for the use of the State within the City of Baltimore for the years eighteen hundred and forty-one, eighteen hundred forty-two, and eighteen hundred forty-three, which passed the General Assembly of Maryland at December session one thousand eight hundred and forty-three.

Given under our hands at the city of Annapolis this 14th day of March, 1844.

GEO. G. BREWER,
Clerk House of Delegates, Md.
JOS. H. NICHOLSON,
mar 27–3t Clerk Senate, Md.

☞ The Leonardtown Herald; Upper Marlboro' Gazette; Rockville Journal; Torch Light, Hagerstown; Herald, Frederick; Carroltonian, Carroll County; Republican, Annapolis; Press, Howard District; Madisonian, Havre de Grace: Cecil Whig; Kent News; Centreville Times; Pearl, Denton; Easton Gazette; Cambridge Chronicle; Herald, Princess Ann; Banner, Snow Hill; and German Correspondent, Baltimore; will insert the above once a week for four weeks, and the Baltimore Sun, twice a week for three weeks.

D. CLAUDE, *Treas, Md.*

LAW OF MARYLAND.

CHAPTER 284.

AN ACT to tax the commissioner of certain officers of this State,

SECT. 1. *Be it enacted by the General Assembly of Maryland,* That hereafter seperate commissions shall be issued to the several persons who may hold appointments in the State, except to the Justice of the Peace, and Coroners; and it shall be the duty of the Secretary of State, under the direction of the Governor, to transmit to the several Clerks of the County Courts all civil commissions, from the Executive, for persons, within their respective counties, to be delivered by him to the appointees, on application therefor.

SECT. 2. *And be it enacted,* that when the said commissions are delivered to the respective appointees, therein named, they shall severally pay to the said Clerk the sums following, to wit: Each Judge of the County Court, fifty dollars; each Clerk of the County Court, each Register of Wills, the Clerk of the Court of Appeals, Register in Chancery hereafter to be appointed, the sum of fifty dollars; the Clerk of the Court, and Register of Wills in Baltimore City, each, two hundred dollars; the Clerk of Baltimore City Court, two hundred dollars; and the Clerk of Frederick County and Register of Wills of Frederick County, one hundred dollars each; and the Chancellor, hereafter to be appointed, one hundred dollars; each Sheriff the sum of twenty dollars; the Wards of the Penitentiary the sum of fifteen dollars; each commissioner of Lotteries, each Commissioner of Insolvent Debtors, each Tobacco Inspector of the City of Baltimore, each Inspector of Flour in the city of Baltimore, the sum of twelve dollars; each Judge of the Orphans' Court for Baltimore County, each Inspector of Fish, in the City of Baltimore, each Inspector of sole leather in the city of Baltimore, each Gauger of casks, and Inspector of domestic distilled spirits in the city of Baltimore; each Inspector, Measurer and Marker of Lumber in the city of Baltimore, and in Cecil County; each Inspector and Corder of fire wood in the city of Baltimore; each Inspector of Shingles, the sum of ten dollars; each Inspector of Lime in the city of Baltimore; each Inspector of Plaster of Paris in the city of Baltimore; the Weigher of Live Stock in the city of Baltimore, and the Examiner General of the Western Shore, the sum of eight dollars; each Notary Public in the city of Baltimore, the Armorer at Annapolis, the Inspectors of Green Hides and Skins in the city of Baltimore, the State Wharfinger in the city of Baltimore, the Inspector of ground black oak Bark in the city of Baltimore, each County Surveyor, each Tobacco Inspector in the several Counties, each Wood Corder in the several Counties, the Wreck Master in Worcester County, the sum of five dollars; each Judge of the Orphans' Court in Howard District and the several Counties, except Baltimore, each Notary Public, out of the city of Baltimore, the Armorer at Frederick, the Armorer at Easton, the sum of three dollars; and all other persons holding annual civil appointments, under the Executive, the sum of one dollar.

SECT. 3. *And be it enacted,* that the said commissions shall not be delivered by the said Clerks to any person or persons unless the sums respectively provided, in the second section, be paid at the time of delivery thereof; and all sums, so received by the said Clerks, shall be paid into the Treasury of the Western Shore within twenty days after the same shall be received by them: and for the purpose of providing a check on the said Clerks, it is hereby provided that the Secretary of State shall annually furnish to the Treasurer of the Western Shore a list of all commissions, issued and sent to the respective Counties; and the Clerk's bonds may be put in suit for any monies received under this Act; and the account of the Treasurer shall be evidence of the receipt of said monies, unless said Clerks show by the production of the Commissions remaining in their hands, the amounts with which they may be actually chargeable.

SECT. 4. *And be it enacted,* that the appointments of Justices of the Peace, and Justices of the District Courts may be included in one or more commissions, as heretofore; and it shall be the duty of the Clerks of the County Courts to issue to each of said Justices, on application, and the payment of one dollar, a certificate of his appointment as such; and he shall, thereupon, be authorised to qualify, and proceed to his duties, as Justice of the Peace, or Justice of the District Courts, as the case may be.

SECT. 5. *And be it enacted,* that the Justices of the Peace, and of the District Courts, shall not be authorised to qualify, or act in their official capacity, unless they shall first have procured a certificate, as heretofore directed; and any Justice, who shall qualify, or act in such certificate, shall be subject to presentment, and be punished by fine, at the discretion of the County Courts, and all his Acts, as such, shall be null and void.

By the House of Delegates, March 9th, 1844.		*By the Senate,* March 9th, 1844.
This engrossed bill, the original of which passed the house of delegates on the 5th day of Mar. 1844, was this day read and assented to.	Great Seal.	This engrossed bill, the original of which passed the senate on the 7th day of Mar. 1844, was this day read and assented to.

By order, GEO. G. BREWER, Clerk. By order, JOS. H. NICHOLSON, Clerk.

FRANCIS THOMAS.

STATE OF MARYLAND, TO WIT:

Be it remembered, and we hereby certify that the aforegoing is a true copy of the Act entitled "An Act to tax the commissions of certain officers of this State, which passed the General Assembly of Maryland at December Session one thousand eight hundred and forty three.

Given under our hands at the city of Annapolis this 14th day of March, 1844.

GEORGE G. BREWER,
Clerk House of Delegates of Md.
JOS. H. NICHOLSON,
mar 27–4t Clerk Senate of Md.

☞ The Leonardtown Herald; Upper Marlboro' Gazette; Rockville Journal; Torch Light, Hagerstown; Herald, Frederick; Carroltonian, Carroll Co.; Republican, Annapolis; Press, Howard District; Madisonian, Havre de Grace; Cecil Whig; Kent News; Centreville Times; Pearl, Denton; Easton Gazette; Cambridge Chronicle; Princess Ann; Banner, Snow Hill; and German Correspondent, Baltimore; will insert the above once a week for four weeks, and the Baltimore Sun twice a week for three weeks.

D. CLAUDE, *Treas. Md.*

LAW OF MARYLAND.

CHAPTER 208.

A FURTHER supplement to the act entitled, an act for the general valuation and assessment of property in this State, and to provide a tax to pay the debt 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 in the several counties of this State, Howard district, and the city of Baltimore, wherein collectors of the taxes now imposed, or to be imposed by Law, shall not have been appointed, or having been appointed, have failed or refused to quality and discharge the duties of their appointments, as required by law, it shall and may be lawful for the Governor, and he is hereby authorised and required, on the first day of May next, 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 their sureties, and approved by the Governor, or some Judge of the County Court, for which the collector or collectors may be appointed, and 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 or enjoyed by collectors appointed under the original act, or its supplements.

Sect. 2. And be it enacted, That if, in any county in this State, the city of Baltimore, or Howard district, a collector or collectors shall not have been appointed and qualified by the first day of June next, then and in that case, it shall and may be lawful for the Treasurer to appoint an agent or agents in such county, district or city, giving the preference in such appointment, to the Sheriff of such county or district, with power to receive from the several inhabitants of such county, district or city, all sums of money due for taxes under the original act, or its supplements, and to give effectual and valid receipts therefor; and it shall be the duty of such agents to pay all sums received by them for taxes into the Treasury on the first Monday in September, December, March and June, in each year, after the passage of this act: and each and every agent, before he acts as such, shall give bond to the State of Maryland with good and sufficient sureties, to be approved by the Treasurer and in a penalty to be by him prescribed, with condition that the said agent shall, well and faithfully, execute his office, and the several duties required, and to be required of him by law, and that he shall, well and faithfully account for, and pay over to the Treasurer the several sums of money, which he shall receive or be answerable for by law at such time as the law shall direct, which bond shall be recorded in the office of the clerk of the county, for which such agent may be appointed.

Sect. 3. And be it enacted, that it shall be the duty of the Clerks of the Levy Courts, the Commissioners of the tax, and the Appeal Tax Court of Baltimore, (as the case may be,) to furnish the several agents so to be appointed, as aforesaid, by the Treasurer, with a list or statement of the taxable inhabitants within the limits, for which they may be respectively appointed, and the whole amount of tax due from each taxable.

Sect. 4. And be it enacted, that the compensation of said agents shall be a commission of three per centum on all monies paid by them respectively into the Treasury.

Sect. 5. And be it enacted, that whenever, and so soon as a collector or collectors for any county, in which an agent or agents may be appointed, either by the Levy Courts or Commissioners, or the Mayor and City Council of Baltimore, or the Governor, under the provisions of this act, and shall qualify, as such, the power of the agent or agents, in such county, district or city, shall cease, and the money then in his hands shall be paid by him into the Treasury; and on failure, his bond shall be put in suit: provided, that at any time before a collector is appointed, as aforesaid, the agent may become such, by giving bond himself with surety or sureties to be approved, as aforesaid, as collector.

Sect. 6. And be it enacted, that all the taxes now due and in arrear to the State, under the provisions of the act, to which this is a further supplement, or any of its supplements, or which may hereafter become due under them, or any future act, shall be and they are hereby declared liens on the real estate of the party so indebted.

Sect. 7. And be it enacted, that whenever sales of either real or personal property shall be made by any ministerial officer, under judicial process, or otherwise, all sums due, and in arrear, for taxes from the party, whose property is so sold, shall be first paid and satisfied; and it shall be the duty of the officer, or person selling to pay the same to the collector of the county, if there be one, or to the agent of the State, if there be an agent,) or to the Treasurer, (if there is neither collector or agent in such county,) and in case the money is paid to the collector or agent, it shall be his duty to pay the same over to the Treasurer.

Sect. 8. And be it enacted, that in those counties, Howard district, or city, in which there may be no collector, it shall be the duty of the clerks to the Levy Courts, or Commissioners, or the Appeal Tax court of Baltimore, to place annually in the hands of the deputy of the Attorney General for such county, district or city, a list of all persons who may be in arrear for taxes for more than one year, and the amount due from each; and the said deputy of the Attorney General shall cause a copy of the same to be stuck up at the Court House door, and, at least four of the most public places of the county, for at least twenty days prior to the first day of the Term of the court of the county, for which he may be the deputy, as aforesaid; and the said court, at any time, during the said term may, and shall upon the motion of the said deputy, cause a rule to be laid upon the respective parties mentioned in the list to show cause within the first two days of the next succeeding term, why judgment should not be entered up against them, for the amount of taxes in arrear with interest; and upon their failing to show cause, judgment shall be entered, accordingly; upon which execution may issue to the Sheriff as in other cases, and it shall be the duty of the said Sheriff without delay to pay the money over, collected upon such executions, to the Treasurer; and, on failure, his bond shall be put in suit.

Sect. 9. And be it enacted, that in those counties, in which collectors may not be appointed and qualified, as aforesaid, in order to enable the clerks of the Levy courts, and of the commissioners, and of the appeal Tax courts, to comply with the requisitions of the preceding section, it shall be the duty of the respective agents appointed by the treasurer, as aforesaid, to make returns to the said clerks of all sums of money received by them from the taxable inhabitants of the county, showing the amount paid by each, which returns shall be made thirty days at least before the commencement of each term of the county court of the county, for which the agents respectively may be appointed.

Sect. 10. And be it enacted, that the fees of the clerks of the county courts and of the deputies of the Attorney General, for all services rendered by them, under this act, shall not exceed in each case the sum of fifty cents to each, which sum shall be taxed in the costs of the judgment, and collected as similar costs in other cases are collected.

Sect. 11. And be it enacted, that it shall be the duty of executors, administrators and guardians to pay all taxes due and in arrear from their testators, or intestates, or upon the property in their hands, as guardians, as preferred debts, and to the exclusion of all others, except the necessary funeral expenses; and on failure their bonds shall be put in suit for the use of the State, or other proceedings had against them, as are authorised by law, and a recovery had for the whole amount of taxes due, with interest thereon from the time they were payable.

Sect. 12. And be it enacted, that, if the Levy Courts or Commissioners of the several counties, and of Howard district, and the Mayor and City Council of Baltimore shall fail to impose the assessment or tax imposed by the original act, or its supplement, as prescribed by the fifty second section of said original act, then and in that case, it shall be the duty of the clerks of the Levy Courts, or commissioners, or register of the city of Baltimore to give notice to the Governor within twenty days after such failure; and thereupon, it shall be the duty of the Governor, as soon as conveniently may be, to appoint a tax board, consisting of three persons, each, in the counties, district or city, so failing, a majority of whom shall have power to act, whose duty it shall be forthwith, to levy the assessment of tax, aforesaid, and to place the same in the hands of the collectors of the tax, or agents for such county, district or city for collection, and it is hereby declared to be the duty of the clerks of the levy courts or commissioners, or the clerk of the appeal tax court, or the register of the city of Baltimore, to lay before the said boards the returns of the assessors, with all corrections made thereto, to enable said boards to discharge their duty; and in case of failure of said clerks or register to comply with the provisions of this section, or any other duty imposed upon them by this act, they shall be liable to indictment for such default, and shall forfeit the sum of five hundred dollars; provided, that in case the Governor shall not receive notice of such levy by the county, district or city authorities, as the case may be, within thirty days after such failure, then it shall be the duty of the Governor, and, he is hereby authorised and required, to appoint tax boards, as aforesaid.

Sect. 13. And be it enacted, that the members of said board shall each receive the sum of three dollars for every day they may be engaged in discharging the duty imposed upon them by this act, not exceeding twenty days, which shall be levied and assessed by them upon the counties, district or city, for which they may be appointed, and collected, for their use, by the collector of the state taxes for such county.

Sect. 14. And whereas in several of the counties the State taxes directed to be levied, or where collectors have not been appointed, and qualified therein, for the years eighteen hundred and forty-one, eighteen hundred and forty-two, and eighteen hundred and forty-three, have not been levied, and the collection of the said arrears in any one year would be onerous to the people. Be it enacted, therefore, that in each of said counties the said arrearages shall be levied and collected in instalments, as follows —the sum of twenty cents in every hundred dollars worth of assessable property, within such county, with the commission allowed by law thereon, for the use of the collector in the year eighteen hundred and forty-four; and the sum of twenty-five cents in every hundred dollars worth of assessable property within such county with the commission allowed by law thereon for the use of the collector in the year eighteen hundred and forty-five; 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 collector in the year eighteen hundred and forty six: the said several instalments of arrears, with interest as aforesaid, to be levied, collected and accounted for together with the State taxes, which shall or may be directed to be levied, in and for said years, respectively: And be it enacted, that in each and every county, in which the state taxes authorised to be levied for the years eighteen hundred and forty-two, and eighteen hundred and forty-three, may not have been levied, or where collectors have not been appointed and qualified, the said arrears shall be levied and collected in instalments, as follows, to wit: 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 in the year eighteen hundred and forty-four, 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 in the year eighteen hundred and forty-five, the said several instalments of arrears, with interest as aforesaid, to be levied, collected and accounted for, together with the state taxes, which shall, or may be directed to be levied in, and for said years respectively.

Sect. 15. And be it enacted, that all laws, or parts of laws, which require the Levy courts, county or district Commissioners, or the Mayor and city council of Baltimore to unite the collection of county, district and city taxes with the collection of state taxes be, and the same are hereby repealed.

Sect. 16. And be it enacted, that, in the counties, in which the Levy courts or commissioners may have failed or refused to levy or assess the taxes for the years eighteen hundred and forty-one, and eighteen hundred and forty-two, and eighteen hundred and forty-three, it shall be the duty of the clerks of such courts or commissioners to inform the Governor thereof, as directed by the twelfth section of this act; and thereupon it shall be the duty of the Governor to appoint a tax board for the county so refusing, which board shall without delay levy and assess the taxes for the said years, as in the said twelfth section is directed.

SEC 17. And be it enacted, that whenever any person shall make application to the levy courts, or the commissioners, or the appeal tax court, as the case may be, to make him or her an allowance or deduction on account of the sale transfer, or allienation of stock of any description or the collection or payment of any public or private security for money, it shall be the duty of such levy court, commissioners, or appeal tax court, to interrogate such person on oath in relefence to acquisition or investments made by the person so applying, and the amount of such acquisitions, or investments in any description of security shall be added to the assessable property of the party applying, and charged accordingly; and if the party making the application refuse to answer, no allowance whatever shall be made.

SEC. 18. And be it enacted, That whenever any person shall apply to the levy courts, commissioners, or the appeal tax courts, for an allowance or deduction on account of the removal of any property from one county, district or city, in this state, to another county, district or city, it shall be the duty of the court, or commissioners, as the case may be, to whom the application shall be made, to ascertain of the party applying, to what place within this state the property has been removed, and to inform the proper authorities of the place to which the property is so removed, of the fact of such removal, to the end that it may there be subjected to taxation.

SEC. 19. And be it enacted, that if the collector or collectors appointed by the Governor, under the first section 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, 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. 20. And be it enacted, that it shall be the duty of the clerks of the levy courts, the commissioners, and the Register of the city of Baltimore, annually, on or before the twentieth day of April, to give the governor official information whether there is in the counties, Howard district, or the city of Baltimore, a duly appointed and qualified collector, or collectors of the state taxes; and the said clerks and registers are hereby required to give the same information to the governor within thirty days after the passage of this act.

SEC. 21. And be it enacted that the levy courts, or commissioners, or mayor and city council of Baltimore, as aforesaid, are hereby authorised and required to levy upon their counties, Howard district and the city of Baltimore within twenty days after collectors shall have been appointed, such commission not exceeding ten per centum on the amount to be placed in the hands of said collector or collectors for collection as will, in their judgment, ensure a speedy collection of said taxes, for the use of the collectors, who shall collect the same, which said commission shall be collected as part of the county charges for the respective counties, district or city, as aforesaid, at the same time, and in the same manner, as county charges, in said counties, district or city, are now collected.

By the H. of Delegates, March 9, 1844.		*By the Senate,* March 9, 1844.
This engrossed bill, the original of which passed the house of delegates, the 16th day of February, 1844, was this day read and assented to.	Great Seal.	This engrossed bill, the original of which passed the senate, the 28th day of February 1844, was this day read and assented to.

By order, GEO. G BREWER, Clerk. By order, JOSEPH H NICHOLSON Clerk.

FRANCIS THOMAS

STATE OF MARYLAND, TO WIT:

Be it remembered, and we hereby certify, that the aforegoing is a true copy of the act entitled "A further supplement to the 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, which passed the General Assembly of Maryland at December session one thousand eight hundred and forty three.

Given under our hands at the city of Annapolis this 13th day of March, 1844.

GEO. G. BREWER,
Clerk House of Delegates, Md.
JOS. H. NICHOLSON,
Clerk Senate, Md.

April 3, 1844.

☞ The Leonardtown Herald; Upper Marlboro' Gazette; Rockville Journal; Torch Light, Hagerstown; Herald, Frederick; Carolltonian, Carroll co.; Republican, Annapolis; Press, Howard District; Madisonian, Havre de Grace; Cecil Whig; Kent News; Centreville Times; Pearl, Denton; Easton Gazette; Cambridge Chronicle; Herald, Princess Anne; Banner Snow Hill; and German Correspondent, Baltimore; will insert the above once a week for four weeks, and the Baltimore Sun, twice a week for three weeks.

D. CLAUDE, *Treas. Md.*

CAUTION.—This is to forewarn Abisha Gray from trespassing upon my premises; as a violation of this notice will lead to serious consequences.

mar 27–3t BASIL BURRISS.

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

Oct. 6th 1842.

WE are authorised to announce **Daniel H. Candler** as a candidate for the Sheriffalty of 1845.

Oct 3, 1842

2526