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said to enter the same as of record in their respective offices in a book or books to be kept for that purpose.

Sec. 2. And be it enacted, That a tax of one dollar, be and the same is hereby imposed upon every free negro, so as above returned and recorded over the age of eighteen years, and under the age of fifty-five years, and it shall be the duty of the sheriffs of the several counties and the city of Baltimore, to collect the same in the same manner as small debts are now collected by law, and the said sheriffs of the city and counties aforesaid shall deduct therefrom the sum of ten cents, in addition to the costs that may accrue under the third section of this act.

Sec. 3. And be it enacted, That in case any free negro, upon whom the aforesaid tax is imposed shall fail or refused to pay the same, it shall be the duty of the sheriffs as aforesaid to appear before some justice of the peace of the city or counties aforesaid, and upon oath or affirmation shall cause the said justice of the peace to issue a summons against the said free negroes, in the same manner that small debts are now sued upon by law, and upon conviction by the justices aforesaid, and the inability of the sheriffs aforesaid to conduct by execution the tax aforesaid and the costs that shall accrue thereon, it shall be the duty

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II. Correspondence Received
A. Letter Books
14. November 1857—November 1863
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