Compensation.

pensation shall be six per cent. commission on the amount imposed on said county, and if he should not accept said appointment, by filing a bond as collector, to be approved by the commissioners of said county, it shall be the duty of said commissioners to appoint some person as collector in his stead, at the same rate of compensation, who shall give bond, to be approved as aforesaid: anything herein contained to the contrary thereof notwithstanding.

Time for making collections

SEC. 46. *And be it enacted*, That it shall be the duty of the several collectors to proceed to the collection of the aforesaid assessment or tax, with all convenient despatch, so that one-fourth part at the least may be collected on or before the first day of March, in the year eighteen hundred and forty-two; and one other fourth part on the first days of the months of June, September and December, in the same year; and in the collection thereof, the levy courts, and commissioners of the several counties, and of Howard district, and mayor and city council of Baltimore, provided that the tax to be levied in the city of Baltimore, shall be collectable and returnable monthly, as hereinafter provided; and the collectors shall severally have and exercise all such powers and authorities as they now have or may exercise in the collection of taxes imposed for county or city purposes.

Powers to be exercised.

Duty of collector of Balt.

SEC. 47. *And be it enacted*, That it shall be the duty of the collector of taxes for the city of Baltimore, on the first Monday in March, and monthly thereafter, and of each and every other collector, on the first day in March, June, September and December, next succeeding his appointment, to account with and pay over to the Treasurer for his Shore, all monies which he may have collected, or ought to have collected as aforesaid; and he shall be entitled to receive a commission of not less that three, nor more than six per centum, on all money paid by him into the treasury as aforesaid, to be fixed by the several levy courts or commissioners, except where the compensation is herein before provided for; and the collector for the city of Baltimore shall receive two per centum upon the amount of his collections under this act.

If any collector fail in paying money which may or should be in his hands.

SEC. 48. *And be it enacted*, That if any collector shall fail to pay into the treasury, the amount of money which may be or should be in his hands as aforesaid, for the use of the State, within one month after the time specified for payment as aforesaid, he shall be charged with interest thereon, at the rate of six per cent. per annum, from the time the said money became due and payable; and if he shall fail to make any such payment as aforesaid, for the space of three months after the same becomes due and payable as aforesaid, he shall not be entitled to any commission on said money thereafter paid into the treasury; and the treasurer of the Eastern or Western Shore, as the case may be, may transmit to the Attorney General or his deputy a statement of the account of such collector, and such attorney shall proceed against such collector and his sureties, or his official bond, or a certified copy thereof, and upon the account so transmitted, signed and certified by the treasurer; and on motion being made on behalf of the State, judgment shall be entered at the first term of the county court in which suit may have been brought in the name of the State against such collector and his securities, and execution shall issue thereon as in all cases of judgment had in said courts; *provided*, that ten days previous notice, in writing, be delivered to such collector and his sureties, or left at their place of abode, signed by the Attorney General or his deputy, and proof of such notice be made to the satisfaction of the court, and it shall be the duty of the sheriff to serve said notice; *and provided also*, that if such collector or his sureties shall in person, or by attorney, desire a trial by jury of any matter in controversy in said suit, which shall by them be specified, the court shall thereupon direct a jury to be empannelled at the same term to try and determine the said matter in controversy, and so specified; and it shall not be necessary for the State in any suit on such bonds, in reply to the plea of performance, to set out at large in its replication the breaches for which damages may be claimed, but may reply generally that the obligor or obligors have not performed the condition of his or their bond, and give the special matter in evidence, and upon the issues so joined the jury shall assess such damages as the State shall have sustained, and upon such verdict judgment shall be entered; if for the State, for the penalty of the bond, to be released on payment of the damages assessed by the jury, with interest until paid, and costs.

Suit to be entered, &c.

Notice required.

Trial by jury may be had.

Duty of State in any suit, &c.

Collection tax not to be delayed by appeal.

SEC. 49. *And be it enacted*, That no appeal taken under the provisions of this act, shall have the effect of staying or delaying the collection of the tax hereby directed to be imposed; but if after the determination of such appeal it shall be made to appear to the Treasurer for the Western Shore that any person hath paid to the proper collector a greater sum of money than ought to have been required of him agreeably to the opinion of the said court expressed on said appeal, the said person shall be entitled to receive, and the Treasurer for the Western Shore shall be, and hereby is authorised to pay to him out of any unappropriated money in the treasury, the excess of such payment over and above the sum which ought to have been paid by him, with interest thereon from the time of the payment thereof, to the said collector.

If excess of tax be paid.

Corrected list to be furnished collector.

SEC. 50. *And be it enacted*, That if the valuation made in in any county, or Howard district, or the city of Baltimore,