shall be corrected in consequence of the decision of the court of appeals to be pronounced on any appeal as aforesaid, whereby the valuation made of the property of any person is reduced, it shall be the duty of the clerk to the levy court, or commissioners of said county or district, or the appeal tax court of the city of Baltimore, as the case may be, to furnish the collector of such county, district or city, with the list or statement of such correction, and thereafter the collector shall levy and collect of such person only such amount of tax as shall be rightly receivable as a tax upon property of such reduced value.

If value of property be increased, &c.

SEC. 51. *And be it enacted*, That if by reason of any such correction as aforesaid, the value of the property assessed to any such person is increased, it shall be the duty of the levy court, or commissioners, or appeal tax court, as the case may be, to add the amount of tax after the rate aforesaid, on the said increased value, to the tax which shall or may be assessed or imposed on such person during the year eighteen hundred and forty-two, as is hereinafter mentioned, which shall be collected and accounted for to the treasurer of the proper shore at the time of collecting and accounting for the tax of the said year.

At time of laying county tax, a tax of 20 cts. on $100 be laid.

SEC. 52. *And be it enacted*, That it shall be the duty of the levy courts or commissioners of the several counties and of Howard district, and of the mayor and city council of Baltimore, at the time of meeting, for the purpose of laying taxes for the use of their respective counties, district or city, in the year eighteen hundred and forty-two, and annually thereafter, to impose an assessment or tax, for the use of this State, of twenty cents, or one-fifth of one per centum in every hundred dollars worth of assessable property within their respective jurisdictions, according to the corrected value thereof, with a commission thereon, at the rates hereinbefore provided, for the use of the collector or collectors; which said assessment or tax, shall be collected by the collector or collectors appointed for collection of the taxes imposed for the use of the said counties, district and city, respectively, and at the same time, and in the same manner; and the penalties of the bonds given by the said collectors, shall be so increased as to become an adequate security for the safe collection and application of the aforesaid tax, as well as all other taxes to be collected by them respectively.

How collected.

To be paid into the Treasury.

SEC. 53. *And be it enacted*, That the annual tax authorised to be imposed, by the preceding section of this act, shall be collectable and payable into the State Treasury, according to the provisions of this act, and be in all respects subject thereto.

Certificate to be furnished Treasurer, &c.

SEC. 54. *And be it enacted*, That it shall be the duty of the clerks to the levy courts or commissioners of the several counties and of Howard district, and of the register of the city of Baltimore, immediately after the imposition of any assessment or tax, for the use of this State, as aforesaid, to transmit by mail to the Treasurer for his Shore, a certificate, stating that such tax was imposed, and the date of the imposition thereof, and the amount of the assessable property liable thereto, and the name or names of the collector or collectors thereof, with a copy of his, their bond or bonds.

Allowances for insolvencies, &c. to be made.

SEC. 55. *And be it enacted*, That the Treasurers of the Western and Eastern Shores, as the case may be, shall be and they are hereby authorised to make all just allowances to the collectors appointed to collect the taxes to be imposed for the use of the State, under this act, for insolvencies or removals, upon a certificate of the members of the levy court or commissioners of the proper county or district, or the major part of them, or the said appeal tax court, as the case may be, that such allowances are just and reasonable.

Delinquent collector to be proceeded against.

SEC. 56. *And be it enacted*, That the Treasurers of the respective Shores, shall be and they are hereby authorised, to direct such proceedings against any collector who shall make default in payment of any tax which he may be required to collect, under the provisions of this act, as they may now direct against a delinquent sheriff or clerk, and to allow such commission to the attorney employed to conduct such proceedings, as may be allowed to an attorney on like proceedings against a delinquent sheriff or clerk as aforesaid.

If levy court, &c. fail to execute any duty.

Fine $500.

SEC. 57. *And be it enacted*, That if the levy court or commissioners of any county or Howard district, or the mayor and city council of Baltimore, or the members of the said appeal tax court, shall fail to execute any of the duties imposed on them by this act, each member thereof shall be liable to indictment for such default, and shall forfeit a sum not exceeding five hundred dollars; but any member may protect himself from prosecution as aforesaid, by giving immediate information thereof, to the Attorney General, or his deputy for the county, district or city wherein such default shall or may have taken place.

Failure to levy provided for.

SEC. 58. *And be it enacted*, That if at any time the levy court or commissioners of any county, or of Howard district, or the mayor and city council of Baltimore, should fail to levy on the assessable property in such county, district or city, the sum required to be levied thereon by this act, the same sum of money, with one year's interest thereon, in addition to the tax for that year, shall be imposed and levied on the assessable property in such county, district or city, in the succeeding year.