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 shew 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 execution to the treasurer, and on failure his bond shall be put in suit.

Agents to make return in thirty days.

SEC. 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.

Fee in each case not to exceed 50 cents.

SEC. 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.

Taxes preferred debts.

SEC. 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 prefered 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.

If levy courts fail to impose tax, Governor to appoint tax board.

SEC. 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 supplements, 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 or tax as 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 clerk 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.

Provise.

Three dollars per day.

SEC. 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.

Preamble.

SEC. 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, 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 therefore enacted*, 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

Levied and collected in installments.