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.

In instalments

Repealed.

SEC. 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unite the collection of county, district and city taxes with the collection of State taxes be, aud the same are hereby repealed.

Where levy courts &c. refuse, clerks to inform Governor.

SEC. 16. *And be it enacted*, That in those 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.

To interrogate on oath.

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 elienation 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 the appeal tax court, to interrogate such person on oath in reference to acquisitions 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.

Persons apply for allowance or deduction.

SEC. 18. *And be it enacted*, That whenever any person shall apply to the levy courts, commissioners, or the appeal tax court, 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.

On failure to bond in thirty days, Gover. nor to appoint others.

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.

To give Governor official information.

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 register are hereby required to give the same information to the Governor within thirty days after the passage of this act.

To levy on their counties.

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 insure 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.