

sale, shall give a certificate to the purchaser, under his hand and seal, verified by affidavit, stating the quantity of timber sold, and shall also return a similar certificate to the County Commissioners, at their next meeting, to be recorded among their proceedings.

P. L. L., 1888, Art. 5, sec. 131. 1860, Art. 5, sec. 77.

**304.** The purchaser of any timber so sold may, at any time within twelve months from the day of sale, enter upon the lands on which the same is growing, and cut down and carry away the quantity of timber purchased, having first given ten days' notice to the collector or deputy collector, of the time of so doing; and the collector or his deputy shall attend on the land at the time specified, and take a receipt from the purchaser for the amount of timber sold, and return the same to the County Commissioners, to be recorded among their proceedings.

P. L. L., 1888, Art. 5, sec. 132. 1860, Art. 5, sec. 78.

**305.** If any such person shall take, cut or carry away from off said lands a greater quantity of timber than he purchased at such sale, he shall forfeit and pay for every cord of wood or hundred of fence rails so cut, taken and carried away above the quantity purchased, the sum of twenty dollars, to be recovered before a justice of the peace, the one-half to the informer and the other half to the owner of the land; and shall also be liable to the owner of the land for the damage done.

P. L. L., 1888, Art. 5, sec. 133. 1888, ch. 310.

**306.** The collectors of taxes for Calvert County shall be responsible, after one year from the date of their appointment, for all sums of money placed in their hands for collection; and the County Commissioners of said county shall allow to said collectors, in their settlement with the county, no insolvencies nor amounts for erroneous assessments or uncollectible taxes after one year from the date, respectively, of their appointment.

P. L. L., 1888, Art. 5, sec. 134. 1888, ch. 310.

**307.** When a tax collector shall receive a county order, or certificate in payment of taxes, said county order shall not be allowed in his account unless it shall have endorsed upon the same the name of person to whom the same was issued, as also the name of person from whom said collector received the same.

P. L. L., 1888, Art. 5, sec. 135. 1860, Art. 5, sec. 79.

**308.** The property of the Protestant Episcopal Church in Calvert County shall be exempt from the payment of county taxes.

## TOBACCO.

1918, ch. 194, sec. 1.

**309.** Any person or persons wishing to engage in the business of buying and selling leaf tobacco, (meaning stripped tobacco and tied in small