exceeding three shillings, in Frederick a sum not exceeding three shillings and nine-pence, in Harford a sum not exceeding three shillings and nine-pence, in Caroline a sum not exceeding two shillings and six-pence, in Montgomery a sum not exceeding two shillings and six-pence, in Allegany a sum not exceeding three shillings and nine-pence, in Kent county a sum not exceeding two shillings and six-pence, on every hundred pounds of assessable property in the said counties, to be collected as other county taxes, and paid to the justices of the levy court, or to their order, and shall be applied towards straightening and amending the public roads in the said counties, and the said justices, or a majority of them, in their respective counties, shall have full power and authority to appropriate the funds arising from the said tax to the roads in their respective counties, and shall apportion the same in equal proportion among all the public roads of their respective counties, regarding the situation and quantity of labour necessary for the improvement of such roads, except as above excepted with respect to Cecil county, and to anticipate the collection of any of the said taxes, by permitting, (if expedient,) the supervisor or supervisors to accept of labour in lieu thereof at the customary rate of labour for the time, which supervisor or supervisors shall issue orders to those by whom such labour may be rendered, expressing therein, in writing, the duration or time of such labour, the rate thereof by the day or month, as the case may be, by whom and for whose account the same was rendered, and the whole amount or value thereof, to be received in taxes by the collector or collectors of his county in discharge of moneys due or owing for this particular tax.

The power vested in the justices of the peace under this section, was transferred to the levy court, by 1794, ch. 53; and which has since been superseded by the county commissioners of Allegany.

By 1816, ch. 85, the levy court of Allegany, may annually levy on the assessable property, a sum not exceeding fifty cents in the hundred dollars for repairs of the public roads.

To fix srates, &c. SEC. 3. And be it enacted, That the justices of the counties aforesaid shall, at their meeting under this law, and on every annual meeting thereafter, for the regulation of the conduct of the supervisors, fix and establish proper and reasonable rates or prices for the hire of labourers, horses, carts, wagons or other carriages, to be worked or used on the roads of their respective counties, and shall publish the same in every hundred of their respective counties.

Make out lists, &c. SEC. 4. And be it enacted, That the justices of the levy court, at every such meeting, shall make out separate and distinct lists of all the taxable persons in each hundred within their county, together with the amounts of their respective road taxes, and shall furnish the collector of the county with copies thereof within