

COUNTY CHARGES AND COLLECTOR.

AN ACT to facilitate the Collection of Taxes levied on the Lands of Non-residents in Anne Arundel County.—1826, ch. 109.

SEC. 1. *Be it enacted, by the General Assembly of Maryland,* That from and after the passage of this act, it shall and may be lawful for the collector or deputy collectors, of the tax for Anne Arundel county, and they are hereby authorized and empowered, to sell and dispose of at public sale, after first giving thirty days notice in one of the Annapolis newspapers, and by advertisements set up at three of the most public places in the neighbourhood adjoining or nearest to the lands on which the taxes are due, of the time and place of holding said sale, a sufficient quantity of timber suitable for cord-wood or fence-rails, to satisfy and pay all taxes that may hereafter be levied on the lands in Anne Arundel county, belonging to any person or persons not residing in said county, where there is no personal property on said lands for the payment of said taxes; and the said collector, or his deputy, at the time of making said sale, shall grant a certificate, under his hand and seal, verified by affidavit, to the purchaser or purchasers, stating the quantity of timber for cord-wood or fence-rails, sold by him in virtue of this act, and shall also make a like return to the levy court of Anne Arundel county, at their next meeting, to be by them recorded among their proceedings; *Provided*, that where there shall be neither personal property or timber on said lands, the method already provided by law shall be pursued in the collection of said taxes.

Timber, cord-wood or fence-rails may be sold to satisfy taxes.

Proviso.

SEC. 2. *And be it enacted,* That any person or persons becoming the purchaser of any timber sold by virtue of this act, shall at any time within twelve months from the day of sale, have full power and authority to enter upon the lands where such sale has been made, and cut down and carry away the quantity of timber purchased by them as aforesaid.

Purchasers authorized to cut down and carry away same.

SEC. 3. *And be it enacted,* That if any purchaser shall be guilty of cutting, taking and carrying away, from off said lands, a greater quantity of timber than has been purchased at any sale made as aforesaid, for every such offence he, she or they, shall, upon conviction, forfeit and pay, for every cord of wood or hundred fence-rails so cut, taken and carried away, over and above the quantity purchased at such sale, the sum of ten dollars, to be recovered before a justice of the peace, the one-half of which said sum shall be paid to the informer, and the other half to the owner or owners of said land, and shall also be liable to the owner or owners of said land, in such further sum as may be awarded to him, her or them, in their action for damages; *Provided*, that where the damages laid by said owner

Penalty for taking more than has been purchased.

Proviso.