manner as is herein before directed to be taken by the former collector, and in case of refusal, or if the collector appointed out of them doth not give bond as aforesaid, the said justices of the levy court, or a majority of them, shall proceed to appoint a person who shall give bond as aforesaid, and take the oath as before directed, not confining their choice to the said securities; and the person appointed collector as aforesaid shall have the same power and authority in the collection of the said levy, within the space of one year from the time of giving bond as aforesaid to collect the said levy, as was vested in the first collector, and he and his securities may be proceeded against for a breach of duty in the same manner as against the first collector and his securities.

The power of appointing a collector for Baltimore County, is transferred to the county commissioners.

Fines and penalties, how to be recovered.

SEC. 41. And be it enacted, That all fines and penalties created and imposed by this act, shall and may be recovered in the name of the state, by indictment, in the court of the county having criminal jurisdiction wherein the same shall accrue, and be applied one-half to the use of the informer, and the other half to the use of the county; and it shall be the duty of the clerk of such court to return annually to the levy court a list of all fines and penalties imposed by virtue of this act.

Ratio of reduction.

SEC. 42. And be it enacted, That the commissioners of the tax for the several counties, and the city of Baltimore, after the several assessors shall have made the valuation of the lots and improvements thereon in the several cities and towns, and their respective precincts, shall reduce the same by application of the same ratio of reduction as shall have been applied by the several commissioners to the lands and improvements in the several and respective counties.

See note to sec. 5.

Meetings for noting transfers and hearing appeals.

SEC. 43. And be it enacted, That the commissioners of the tax in the several counties in this state, and of the city of Baltimore, shall, from and after the first year of the operation of this act, meet on the first Monday in April in each year, for the purpose of noting transfers and hearing appeals, and shall sit so long as shall be necessary, not exceeding twenty days in any year, and they shall give public notice of the times of such meeting.

Clerks to commissioners, their oath.