

the same to the collector of the county taxes, out of his, her or their own funds, until the provisions of this act are complied with; and if any sheriff, coroner, constable or elisor, who shall have seized, taken and sold any property, and shall neglect or refuse to make return at the time, and in the manner and form as is herein before directed and required, such sheriff, coroner, constable or elisor, shall forfeit and pay a sum not less than two dollars, nor exceeding ten dollars in each and every case, at the discretion of the commissioners of the tax, or a majority of them, to be collected by the said commissioners in their official capacity, as other small debts are out of court; and it shall be the duty of the said commissioners of the tax, or a majority of them, and they are hereby directed and required to transfer and pay over to the levy court of Caroline county, all such sum or sums of money, as they may from time to time collect, clear of cost, under the provisions of this act, to be by the said levy court, appropriated towards defraying the county charges.

Collection and disposition of penalty.

SEC. 3. *And be it enacted*, That it shall be the duty of the commissioners of the tax, on receiving the list or lists herein before pointed out, to deduct the taxable property mentioned in such list or lists from the former owner, and tax or add the same to the purchaser or purchasers, so as to exempt the former owner from any further tax thereon.

Transfer directed.

SEC. 4. *And be it enacted*, That it shall be the duty of the aforesaid commissioners of the tax for said county, to cause this act to be inserted not less than once in each of three successive weeks, in the Caroline Advocate, now published in the town of Denton, in Caroline county, and also cause the same to be set up in each election district, at the place in each, where the elections are held, before the first day of July next, as aforesaid.

Publication directed.

SEC. 5. *And be it enacted*, That the printer of the said paper, called the Caroline Advocate, shall be compensated for said service, by the levy court of said county.

Compensation.

CLERKS.

AN ACT relating to the Clerks, Sheriffs and Registers of Wills, in the several Counties therein named.—1794, ch. 25.

WHEREAS, it would greatly administer to the convenience of the people in the following counties, if the offices of clerk, register of wills and sheriff, were held at or near the courthouse of each respective county; therefore,

Preamble.

SEC. 2. *Be it enacted, by the General Assembly of Maryland*, That the clerk and sheriff in and for each of the following counties, to wit: Caroline, Queen Anne's, Montgomery and Cecil, and the register of wills in the following counties, to wit: Queen Anne's, Montgomery and Cecil, shall be and they

Where clerks, &c. are to hold their offices, &c.