

42. The clerk of the County Commissioners in each county, and of the Appeal Tax Court in the city of Baltimore, shall keep an accurate account of the assessment or rate of taxes assessed upon the taxable property of his county or city, and how such assessment is disposed of, in a book to be kept for that purpose alone; and said clerks shall, within ten days after such assessment, deliver a fair copy thereof to the collector or collectors of his county, or city, or a copy of so much thereof as it shall be his duty to collect.

43. Every collector, receiving a copy of such assessment or rate, shall, within thirty days thereafter, proceed to collect the same, and shall pay the county and city taxes to the County Commissioners, or to the Mayor and City Council, as the case may be, or their order, within six months after receiving the copy aforesaid.

44. If the County Commissioners or Appeal Tax Court, or their clerks, shall fail or refuse to deliver to the collectors the said levy lists, or if they shall in any other way impede, hinder, or delay the said collectors in the discharge of their duties, they shall individually be liable to indictment in the Circuit Court for the county, or the Criminal Court of Baltimore; and upon conviction thereof, forfeit and pay the sum of one thousand dollars for the use of the State; or the said sum may be recovered by action of debt, in the name of the State, instituted against the parties in default, jointly and severally, by the State's Attorney, upon the requisition of the Governor.

45. Every collector of State taxes shall account for and pay to the Treasurer two-thirds thereof, on the first of January annually; and the remaining third on the first of April thereafter.

46. All persons and incorporated institutions that shall pay their State taxes on or before the first day of September of the year for which they were levied, shall be entitled to a deduction of five per centum on the amount of said taxes; all that shall pay the same on or before the first day of October, of the said year, shall be entitled to a deduction of four per centum; and all that shall pay the same on or before the first day of November, of the said year, shall be entitled to a deduction of three per centum. And at the time of receiving said taxes, the collectors