

dollars, and imprisoned for not less than two nor more than twelve months.

70. If any collector shall have good reason to believe that he will be resisted by violence in the discharge of his duty in making a sale, he may, prior to the day of sale, summon the posse comitatus for his protection and the protection of peaceable persons attending such sale, and the said posse when so summoned and attending shall be paid as hereinbefore directed, and shall be liable to be proceeded against as hereinbefore provided for failing or refusing to attend.

71. Whenever a sale of either real or personal property shall be made by any ministerial officer under judicial process or otherwise, all sums due and in arrear for taxes from the party whose property is sold shall be first paid and satisfied, and the officer, or person selling, shall pay the same to the collector of the county or city, if any, or to the treasurer if there be no collector.

72. Administrators shall pay all taxes due from their decedents as preferred debts and to the exclusion of all others, except the necessary funeral expenses, and on failure their bonds shall be put in suit for the use of the State, and recovery had for the whole amount of taxes due and interest from the time they were payable; this section shall also apply to guardians for taxes upon property in their hands as such.

73. The tenant or person holding any leasehold estate, shall pay to the collector the taxes levied upon the demised premises, and shall have his action against the landlord for the sum so paid, or may deduct the same out of the rent reserved, unless otherwise agreed between the lessor and lessee.

74. Taxes shall be considered in arrear on the first day of January next succeeding the date of their levy, and shall bear interest from that date, at the rate of six per centum per annum, but no tax payer shall be charged interest on his taxes by any collector until such collector shall have left with said tax payer an account of taxes due from him, before the same shall be in arrear, as aforesaid.

75. The county commissioners and Mayor and City Council of Baltimore, shall levy upon their counties and the said city,