

lected, shall be paid over to the treasurer aforesaid quarterly : *Provided*, the said levy for school purposes shall not exceed fifteen cents in the one hundred dollars.

156*. Each pupil in said schools shall pay one dollar per quarter in advance, unless the parent or guardian of said pupil shall be unable to pay the same, and in that case the school commissioners of the district shall admit such pupils free of charge ; and the ability or inability of the said parent or guardian to pay shall be determined by said commissioners.

157*. The said board of commissioners shall designate in their by-laws, or by resolution, order or otherwise, the amount of compensation to be paid to the teachers under the provisions of this article.

SHERIFF.

158. The sheriff of Allegany county shall receive eight *per centum* for collecting and paying over officers' fees.

159. He shall be entitled to twenty-five cents per day for each prisoner committed to the jail of said county, and to the following sums for taking convicts to the penitentiary, to wit : When a single convict is taken, forty dollars ; when two together, thirty dollars each ; when more than two, twenty-five dollars each ; to be levied as other county charges.

TAXES.

160. The incorporated institutions and companies in said county, whether they shall or shall not have declared any dividends or earned any profits, shall pay the State and county taxes levied upon the assessed value of their capital stock held by stockholders residents or non-residents of said county ; but the holders of said stock shall not be liable to taxation upon the stock held by them.

161. When new companies are formed and organized in said county, and when the companies already formed shall increase their capital stock, the county commissioners of said county shall assess, at the full cash value thereof, the capital stock of the said companies so formed, or the increase of the capital stock of the companies whose capital stock has been increased ; *Provided*, that ten days' previous notice shall be given to the said company or