

TAXES.

195. Collectors of county taxes, in Anne Arundel county, shall account for and pay quarterly to the county commissioners for said county, on or before the first Tuesday in June, September, December and February in each year, all money which they may have collected up to said periods, and any collector who shall fail to do so within one month after said periods respectively, shall not receive any commission on any balance of money thereafter to be paid by him to the said commissioners, and if any collector shall fail to do so within three months after the respective periods aforesaid, his bond shall be liable, and he shall be subject to the penalties and forfeitures provided in cases of defaulting collectors by article eighty-one of the code.

196. Whenever there shall not be personal property on any land in Anne Arundel county, belonging to any person not residing in said county, sufficient to pay the taxes levied thereon, the collectors of taxes for said county may sell at public sale a sufficient quantity of timber from said land suitable for cord wood or fence rails, to pay said taxes.

197. The collector, before making any such sale, shall give thirty days' notice of the time and place of sale, in one of the Annapolis newspapers, and by advertisements set up at three of the most public places in the neighborhood adjoining or nearest to the lands on which the taxes are due.

198. The collector, at the time of making the sale, shall give the purchaser a certificate under his hand and seal, verified by affidavit, stating the quantity of timber for cord wood or fence rails sold, and shall also make a like return to the county commissioners for said county, at their next meeting, to be by them recorded among their proceedings.

199. The purchaser of any timber sold under the 196th section of this article, may at any time within twelve months from the day of sale, enter upon the lands where such sale has been made, and cut down and carry away the quantity of timber purchased by him.

200. If any such purchaser shall cut, take and carry away a greater quantity of timber than has been purchased at any such sale, he shall, on conviction, forfeit, for every cord of wood or hundred fence rails so cut, taken and carried away, over and