

CHAP. 191. shall be subject to and liable for the county taxes, as other lands are in Allegany county, any law to the contrary notwithstanding; and that the commissioners of the tax for Allegany county be and they are hereby authorised and empowered, to procure from the marshal of the district of Maryland, a list of lands, lots and parts of lots, sold for the direct tax, and the purchaser or purchasers thereof, the expense of which to be levied on Allegany county as other county charges.

List of lands granted, &c to be made out.

39. **AND BE IT ENACTED,** That the register of the land office shall, at the time of making the list of land before directed, make out a list of all lands granted, disposed of or sold, in virtue of any of the said acts, not heretofore returned, and deliver the same, directed to the commissioners of the tax for Allegany county, sealed and endorsed as aforesaid, to the sheriff of Anne-Arundel county, to be forwarded as aforesaid.

Vacancies of collectors, how to be supplied

40. **AND BE IT ENACTED,** That in case of the death of any collector of the county taxes, and before the expiration of the time limited by law for the collection of the levy, the justices of the levy court of the said county, or a majority of them, shall, as soon after the death of said collector as shall be convenient, meet at the usual place of meeting, and appoint from amongst the securities of such collector, another collector, who shall give bond and security for the collection of the levy not collected by the former collector, and take an oath in the same manner as is herein before directed to be taken by the former collector, and in case of refusal, or if the collector appointed out of them doth not give bond as aforesaid, the said justices of the levy court, or a majority of them, shall proceed to appoint a person who shall give bond as aforesaid, and take the oath as before directed, not confining their choice to the said securities; and the person appointed collector as aforesaid shall have the same power and authority in the collection of the said levy, within the space of one year from the time of giving bond as aforesaid to collect the said levy, as was vested in the first collector, and he and his securities may be proceeded against for a breach of duty in the same manner as against the first collector and his securities.

Fines and penalties, how to be recovered

41. **AND BE IT ENACTED,** That all fines and penalties created and imposed by this act, shall and may be recovered in the name of the state, by indictment, in the court of the county having criminal jurisdiction wherein the same shall accrue, and be applied one half to the use of the informer, and the other half to the use of the county; and it shall be the duty of the clerk of such court to return annually to the levy court a list of all fines and penalties imposed by virtue of this act.

Ratio of reduction

42. **AND BE IT ENACTED,** That the commissioners of the tax for the several counties, and the city of Baltimore, after the several assessors shall have made the valuation of the lots and improvements thereon in the several cities and towns, and their respective precincts, shall reduce the same by application of the same ratio of reduction as shall have been applied by the several commissioners to the lands and improvements in the several and respective counties.

Meetings for noting transfers and hearing appeals

43. **AND BE IT ENACTED,** That the commissioners of the tax in the several counties in this state, and of the city of Baltimore, shall, from and after the first year of the operation of this act, meet