

Shall lay before SEC. 27. The clerk of the county commissioners, or of the Appeal Tax Court, or Register of the city of Baltimore, shall lay before the said boards the returns of the said assessors, with all corrections made thereto; and if any clerk or register shall fail to comply with the provisions of this or the preceding section, he shall be liable to indictment therefor, and upon conviction shall be fined not exceeding one thousand dollars.

Compensation. SEC. 28. The members of said board shall each receive the sum of three dollars for each day they may be engaged in the discharge of their duties, not exceeding twenty days, to be levied by them on the county or city for which they may be appointed, and collected for their use by the collector of State taxes thereof.

Transmit a certificate. SEC. 29. The clerks of the county commissioners and the Register of the City of Baltimore shall, immediately after the imposition of a tax for the use of the State, transmit, by mail, to the Comptroller, a certificate stating that such tax was imposed, and the date of the imposition thereof, the amount of the assessable property liable thereto, and the name or names of the collector or collectors thereof, with a copy of his or their bond or bonds, together with their post-office address.

Appoint collector or collectors. ✓ SEC. 30. The county commissioners in the several counties, and the Mayor and City Council of Baltimore, shall, on or before the third Tuesday in April in each year, or as soon as thereafter may be, appoint a collector or collectors of their respective counties, and one collector for Baltimore city, for the collection of all State taxes levied, or to be levied for the current year; and it shall not be lawful for the local authorities of the said counties to provide any fixed, annual, or other stated compensation, for the collection of the State taxes; nor shall the county commissioners provide a salary of any kind, or any other compensation, to the said collectors, for their services in collecting the State and county taxes, otherwise than by a per centum on the amount of their collections as contemplated in this article.

Not lawful to provide

Give bond ✓ SEC. 31. Every collector of county taxes, before he acts as such, shall give bond to the State of Mary-