

of them, and are still due and unpaid, then it shall be the duty of the said county commissioners and Appeal Tax Court, respectively to assess the said shares of stock so omitted, or on which the said State taxes are still due and unpaid, at their true value, for the year or years respectively for which they may have been so omitted, or for which the State taxes may be due and unpaid as aforesaid, and to levy the State taxes due in said years respectively on said shares, and to charge said stockholders respectively with the State taxes so due and unpaid on their said shares as aforesaid, and to place the accounts of State taxes so due from and charged to said stockholders respectively, in the hands of the collector of State taxes for said county and city respectively, and it shall be the duty of the said collectors respectively to proceed at once to collect said State taxes and pay the same into the Treasury of the State.

**SEC. 3.** *And be it enacted,* That if said State taxes shall not be paid by said stockholders within ten days after the said accounts shall have been delivered to said collectors, it shall be the duty of the said collectors, respectively, to give notice to the said stockholders, by advertisement in some newspaper published in the county or city where said taxes are due and unpaid as aforesaid, of the amount of said taxes due from each stockholder as aforesaid, for each year for which the same may be due and unpaid as aforesaid, which advertisement shall be published once a week for three successive weeks, warning said stockholders, respectively, to pay the said taxes so due as aforesaid, to said collector, on or before some day to be fixed by said collector, not less than ten days after the last publication of said notice as aforesaid, and giving notice that if said taxes are not so paid, he will proceed to sell the said shares of stock so held by said stockholders, respectively, in said bank, for cash, to satisfy said taxes, and the costs and expenses attending the sale thereof, including the cost of said advertisement, at the hour of two o'clock P. M. on said day; and that said sale will take place at the court-house door of the county, or at the Exchange Salesroom if in the City of Baltimore; and if said taxes are not paid by the said hour of sale, the said collector shall proceed to

To assess.

To levy the State taxes.

Duty of said collectors.

Proceed to sell