

**CHAP. 210.** ties of William Williams, both as late sheriff and collector of Saint Mary's county, that in consequence of many fees and taxes, remaining in the hands of said Williams, at the time of his death, uncollected, and the assets of his estate being insufficient to pay his debts, the said securities being so liable on the aforesaid sheriff and collector's bonds, are likely to loose much in consequence thereof—Therefore,

Authority to collect.

Section 1. *Be it enacted by the General Assembly of Maryland,* That Joseph Stone, administrator of William Williams, be, and he is hereby authorised and empowered to collect, or appoint a person to collect and execute, for all fees and taxes appearing to be due to the said William Williams, in the same manner as sheriffs and collectors are now authorised, and subject to the same rules and regulations.

Persons having paid must produce receipts.

Sec. 2. *And be it enacted,* That in all cases where the said William Williams may have received the fees and taxes now appearing due, and neglected to have credited the same, it shall be incumbent on the party against whom such fees and taxes shall appear, to produce their receipts, or other satisfactory evidence of the payment of the same; and in case they shall neglect or refuse to produce their receipts, or other satisfactory evidence, as aforesaid, until their property shall have been taken in execution, to satisfy the fees and taxes due as aforesaid, that then, and in that case, the party from whom such fees and taxes may appear due, shall be liable for all costs that may have accrued on such execution; *Provided always,* that a copy of the account or bill for fees or county levy, shall first have been delivered to the person or persons against whom such penalty or costs may be claimed, for a non-production of a receipt, or other evidence of payment, and notice given of intent to execute therefor.

Provided they are served with account and notice.

Fees allowed.

Sec. 3. *And be it enacted,* That the said Joseph Stone, or the person by him authorised to collect as aforesaid, be, and he or they are hereby allowed the same fees on executing the property to satisfy the fees and taxes due as aforesaid, as sheriffs or collectors are allowed for similar services.

Accounts and application of proceeds.

Sec. 4. *And be it enacted,* That the said Joseph Stone, be, and he is hereby required to keep a separate account of all fees and taxes received by him, and upon the completion of the collection thereof, if any balance shall remain in his hands, after applying the fees thus collected, to the liquidation of the accounts of those persons who placed fees in the hands of the said William Williams for collection, and the taxes thus collected to the payment of any county charges that may yet remain unpaid and due from said William Williams, that then the balance remaining in the hands of the