

Rate and Items of State Tax.

24. State tax levy for support of schools; to create sinking fund for redemption of state debt; apportionment of tax rate; state tax.

Record of Property Assessed.

25. To be made and kept by clerks of county commissioners and appeal tax court.
26. Return of assessments to be annually sent by such clerks to comptroller.
27. State's attorney to notify grand jury of their failure.

Levy of Taxes.

28. County commissioners and mayor and city council of Baltimore annually to impose state taxes; in case of failure governor to appoint a state tax board.
29. May be appointed from state at large.
30. Clerks of county commissioners or appeal tax court to furnish such state boards with returns of assessors; penalty.
31. Compensation of such boards.
32. Clerks of county commissioners and city register of Baltimore to send to comptroller certificate of the imposition of state tax.

Collectors and Collections.

33. Appointment and compensation of collectors.
34. Bond of.
35. Bond of collector of state taxes in Baltimore city.
36. Collector in Baltimore city to make daily deposits of his collections.
37. Treasurer may examine his books weekly.
38. Oath of collectors.
39. New appointment to be made in case collector fails to give bond.

40. Clerks of county commissioners and city register to inform governor annually whether there is a state tax collector in counties and Baltimore city.
41. Governor to appoint collector if there be none in counties or Baltimore city.
42. To appoint another if he fails to qualify.
43. Separate collector of state taxes may be appointed.
44. Clerk of county commissioners and of appeal tax court shall keep account of assessable property and deliver copy to collector.
45. Penalty.
46. Collector to collect and pay county and city taxes, when.
47. State taxes, when.
48. Discounts for prompt payment, what and when allowed.
49. Taxes to be liens on real estate.
50. Deductions allowed to collectors on sums paid to treasurer in September, October and November.

Refunding to Tax Collectors Overpayments by Them.

51. List of overpaid taxes to be made by comptroller and treasurer for each general assembly. Provision to be made for refunding same.

Sales by Collectors.

52. Statement of arrearage to be first left with the taxpayer.
53. Levy and notice of sale, and sale.
54. Real estate may be sold whether there be personal or not.
55. Collector to report sale to circuit court for ratification; proceedings. Purchase money and interest to be returned to purchaser when sale is set aside.
56. Fees for making sales.