

Rate and Items of State Tax.

30. Levy and apportionment of state tax; corporations.

Record of Property Assessed.

31. To be made and kept by clerks of county commissioners and appeal tax court.
 32. Return of assessments to comptroller; penalty.
 33. State's attorney to notify grand jury of their failure.

Levy of Taxes.

34. County commissioners and mayor and city council of Baltimore annually to impose state taxes; in case of failure governor to appoint state tax board.
 35. May be appointed from state at large.
 36. Clerks of county commissioners or appeal tax court to furnish such state boards with returns of assessors; penalty.
 37. Compensation of such boards.
 38. Clerks of county commissioners and city register of Baltimore to send to comptroller certificate of imposition of state tax.

Collectors and Collections.

39. Appointment and compensation of collectors.
 40. Bond of.
 41. Bond of collector of state taxes in Baltimore city.
 42. Collector in Baltimore city to make daily deposits of collections.
 43. Treasurer may examine his books weekly.
 44. Oath of collectors
 45. New appointment made in case collector fails to give bond.
 46. Clerks of county commissioners and city register to inform governor annually whether there is a state tax collector in counties and Baltimore city.
 47. Governor to appoint collector if there be none in counties or Baltimore city.
 48. To appoint another if he fails to qualify.

49. Separate collector of state taxes may be appointed.

50. Clerk of county commissioners and of appeal tax court shall keep account of assessable property and deliver copy to collector.

51. Penalty.

52. Collector to collect and pay county and city taxes, when.

53. State taxes, when.

54. When taxes due; interest; when in arrears. Remittances to comptroller. Collectors' compensation

55. Penalty for failure to pay franchise tax, etc.

56. Taxes to be liens on real estate.

Refunding to Tax Collectors Overpayments by Them.

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

Sales by Collectors.

58. Statement of arrearage to be first left with taxpayer.

59. Levy and notice of sale, and sale.

60. Real estate may be sold whether there be personal or not.

61. Collector to report sale to circuit court for ratification; proceedings, Purchase money and interest returned to purchaser when sale is set aside.

62. Fees for making sales.

63. County commissioners, mayor or president of either branch of city council of Baltimore may suspend sales, when.

64. Description of persons as heirs of certain person to be sufficient.

65. Redemption of real estate sold.

66. Deed to devisees or heirs of purchaser.

67. Court may appoint special agent to make deed if collector dies or becomes disqualified.

68. Actual delivery to purchaser of property sold.

69. Collector may pursue personal property, when.

70. Collector, when resisted, may summon *posse comitatus*; their pay when summoned.