

71. May summon them when he apprehends violent resistance.
72. Striking or assaulting collector in discharge of his duties; penalty for.
73. Clerk shall record and index proceedings for sale of real estate for taxes. Cost, how paid.

Sales by Ministerial Officers.

74. Taxes in arrear upon property sold by ministerial officer under judicial proceedings to be first paid out of proceeds.
75. State taxes upon property of corporations sold by ministerial officer or under judicial proceedings to be first paid out of proceeds.

Payment by Administrators and Executors.

76. Taxes to be preferred debts.

Payment by Tenants.

77. May pay taxes upon demised premises, when; remedy over against landlord.

Collectors' Commissions.

78. How levied; not to exceed five per cent.; special provision for Calvert, Harford, Talbot and Garrett counties and Baltimore city.

Collectors' Defaults—Suit on Bond.

79. To be charged interest on money not paid into treasury in time.
80. Comptroller may order suit on bond.
81. Proceedings in such suit
82. Jury trial if demanded.
83. Breaches need not be set out at large in replication, but may be given in evidence under general replication to plea of performance.
84. Commissions to attorney; payment to treasurer or state's attorney or other authorized officer; penalty for unauthorized collection.
85. Allowances by comptroller for insolvencies and removals.

Execution Against Debtors to State.

86. Attachment laid in hands of county commissioners or mayor and city council of Baltimore against judgment or decreè debtors of state, when.
87. State's attorney may bid for and purchase at sheriff's sale property of debtor to state taken in execution.
88. State's attorney may sell, lease and convey such property.

Suits Against Collectors.

89. Party claiming money from collector may proceed to recover same, how.
90. Collector may demand jury trial; no stay on judgment.
91. For failure to pay, bond may be put in suit.

Completion of Collections by Collector.

92. Allowed one year to complete after expiration of his term.

Limitations.

93. Four years on city and county taxes; proviso.

Payment of Taxes by Corporations.

94. Shall pay state tax for previous year on capital stock.
95. If no capital stock, shall pay state tax on assessed property.
96. Provisions as to savings banks.
97. No exemption under provisions of sec. 96 as to savings banks.
98. Taxes on bonds on property wholly within state.
99. Penalty of failure of corporation to pay state taxes.
100. Proceedings in such cases.
101. Certificate of comptroller under seal shall be *prima facie* evidence.
102. Comptroller may employ attorney to conduct proceedings. State treasurer to receive and receipt for monies.
103. Forfeiture of charter for failure to pay; proclamation of Governor; notice to corporation