

than five hundred dollars, nor more than five thousand dollars, to be recovered as other fines and forfeitures are recovered.

Under act of 1831, ch. 68, it was held that attorney of state had no authority to assign a judgment under act of 1763, since payment to such attorney was no satisfaction of judgment. *Peacock v. Pembroke*, 8 Md. 351.

An. Code, sec. 80. 1904, sec. 78. 1888, sec. 75. 1841, ch. 23, sec. 55. 1874, ch. 483, sec. 74.

85. The comptroller shall make all just allowances to collectors for insolvencies or removals, upon certificates of the county commissioners or appeal tax court that such allowances are just.

Execution Against Debtors to the State.

An. Code, sec. 81. 1904, sec. 79. 1888, sec. 76. 1845, ch. 196, sec. 2. 1874, ch. 483, sec. 75.

86. Whenever the State shall have a judgment or decree against a debtor or his securities, and money may be ordered to be levied by the county commissioners of any county, or the mayor and city council of Baltimore, for the benefit of such debtor, or any one of his sureties, the state's attorney for the county may order an attachment to be issued by the clerk of the court where such judgment or decree was passed against the goods, chattels, rights and credits, lands and tenements of such debtor and his sureties, which may be laid in the hands of the county commissioners, or their clerk, or any collector of said county, or any or all of them, in the discretion of the state's attorney; and the proceedings on such attachments shall in all respects be the same as in other attachments on judgments or decrees.

An. Code, sec. 82. 1904, sec. 80. 1888, sec. 77. 1845, ch. 196, sec. 1. 1874, ch. 483, sec. 76.

87. Whenever real estate, or property of any description shall have been seized and taken in execution at the suit of the State, the state's attorney for the proper county or city of Baltimore may bid for and purchase the same at the sale thereof, for the use of the State, if, in his opinion, it shall be necessary and proper to do so for the protection of the interest of the State; provided, the sum bid shall in no case exceed the amount of the State's demand and the costs and expenses of sale.

An. Code, sec. 83. 1904, sec. 81. 1888, sec. 78. 1846, ch. 143. 1874, ch. 483, sec. 77.

88. Whenever the state's attorney shall purchase any property under the preceding section he may sell or lease the same, and may recover any money due the State by such sale or lease by sale or distress; and he may, in case of a sale, execute a deed for the property sold, upon a compliance by the purchaser with the terms of sale; and the treasurer shall pay the cost of advertising such property as may remain unsold, but nothing therein contained shall deprive any party of the right of redemption given in this article.

Suits Against Collectors.

An. Code, sec. 84. 1904, sec. 82. 1888, sec. 79. 1797, ch. 43, sec. 1. 1874, ch. 483, sec. 78.

89. If any collector of county or city taxes shall refuse or neglect to pay over any money he has received or collected, or ought to have collected,