

ARTICLE LXXXI.

Revenue and Taxes.

The Act of 1862, ch. 105, amends and re-enacts section 23 of this article, as follows :

SEC. 1. The County Commissioners in the several counties, and the Mayor and City Council of Baltimore, shall, in the year eighteen hundred and sixty-two, and annually thereafter, impose a tax for the use of the State, of twenty-five cents on every hundred dollars worth of assessable property within their respective jurisdictions, according to the valuation thereof.

The Act of 1862, ch. 133, amends and re-enacts section 62, as follows :

2. Whenever real estate shall be sold by a collector, the owner thereof may redeem the same by paying to the purchaser thereof, within the period of two years from the date of such sale, the amount of the purchase money, with interest thereon at the rate of fifteen per cent. per annum from the date of the sale.

The Act of 1862, ch. 236, enacts the following, to follow section 83 :

3. No attorney prosecuting such action as provided for in the next preceding section, shall receive any part of the money thus sued for, except the fees allowed by law; under a penalty of a fine of not less than one thousand dollars, nor more than five thousand dollars, to be recovered as other fines and forfeitures are recovered.

The Act of 1862, ch. 18, repeals section 107, and substitutes the following :

4. The several Orphans' Courts shall fix the commissions of executors, within twelve months from the grant of administration, and in all subsequent accounts, wherein executors shall charge themselves with further assets; and they shall fix such commissions in all cases in which letters of administration have been or may hereafter be granted, whether commissions are claimed by the executor or not, and all commissions so fixed, shall be subject to the tax imposed by the foregoing section.