allowed a commission of two and a half per cent. as a compensation for collecting the same.

<div align="center">In force from March 4, 1862.</div>

<div align="center">1861, c. 94 repeals sections 880 and 881 and substitutes the following:</div>

880. All taxes now levied, or which hereafter may *1861, c 94, s 1. Within what time taxes to be collected, &c.* be levied in the city of Baltimore, shall be collected within four years from the levying of the same; and the collection of taxes shall not be enforced by law after the lapse of said four years, and the party from whom said taxes may be demanded, may plead this section in bar of any recovery of the same.

881. Any person enforcing or attempting to en- *Ibid s. 2. Penalty for collecting taxes after four years.* force the collection of any tax after the lapse of four years as provided in the preceding section shall be liable to a penalty of twenty dollars for each and every offence recoverable before a justice of the peace in the name of the state; one-half to the informer, the other half to the city of Baltimore.

<div align="center">In force from August 7, 1861.</div>

<div align="center">1864 c. 69 adds the following:</div>

882. The mayor and city council of Baltimore are *1864, c. 69. Corporation authorized to levy a direct tax* hereby authorized and empowered to levy upon the assessable property of the city, by direct tax, a sum not exceeding twelve hundred thousand dollars annually, with full power to provide by ordinance to collect the same, for the purpose of defraying the expense of the corporation, over and exclusive of all expenses, charges and sums of money which they are or shall be required by law to collect for other purposes.

<div align="center">In force from February 11, 1864.</div>

1866, c 1 relating to a new City Hall provides, that for the purpose of building a City Hall and such other improvements connected therewith as may be deemed necessary, the Mayor and City Council of Baltimore, are hereby empowered to issue city bonds in certificates of not less than one hundred dollars each, redeemable in fifteen years, and bearing interest of six per centum per annum, payable quarterly,