## ARTICLE LXXXI.

# Bevenue and Taxes.

#### ASSESSMENT

- 1. Time extended to hear appeals, &c: refunding money.
  - 2. Amount of tax.
  - 3. Object of tax.

#### BANKS.

- Assessment for public schools, proviso free school fund tax.
  - 5. Recovery of tax by law.

#### COLLECTORS.

- 33. Appointment of collectors by county commissioners, &c. compensation. per centum.
- 34. Sub-Sec. 1. Collectors' bonds in counties. to what counties not applicable; proviso.
- Sub-Sec. 2. Collector's bond in Baltimore city

Sub-Sec. 3 Collectors in Baltimore to make deposits to credit of treasure: in what bank · removal and suit.

Sub-Sec 4 Examination of books of collector in Baltimore.

35. Bonds to be recorded.

39 When governer to appoint collectors . bond

75. Levy for commissions. Calvert county.

### PAYMENTS INTO TREASURY.

- 146. Duty of clerks and registers.
- 147 Suit on bond removal.
- 148 Payment of taxes by mistake: proceedings when not paid into treasury, petition to circuit court, what to contain rule on collector hearing decree of court: attachment or execution. costs
- 149 What court to have jurisdiction, when taxes paid into treasury comptroller to report to general assembly.
- 150 Payments generally into treasury by mistake proceedings.
  - 151. Right of appeal proceedings.

## Assessment.

## 1868, c. 126 enacts the following:

SEC. 1. The time of the county commissioners of the several counties of this state, and of the appeal to hear appeals, tax court of Baltimore city, to hear and determine the complaints and appeals of persons who may consider themselves aggrieved by the valuation of the assessors of property under the act of eighteen hundred and sixty-six, chapter one hundred and fifty-seven, is hereby extended to the first of July, eighteen hundred and sixty-eight, with full power and authority to abate or increase said valuation, and correct the returns accordingly under said act of eighteen hundred and sixty-six, chapter one hundred and fifty-seven, and said commissioners of the several counties of this state, or the appeal tax court of Baltimore city, may in their