

dred dollars, and to imprisonment for not less than two nor more than twelve months.

Id s 62
When collector
may summon
posse comitatus
prior to day of
sale

62. If any collector shall have good reason to believe that he will be resisted by violence in the discharge of his duty in making a sale, he may, prior to the day of sale, summon the *posse comitatus* for his protection and the protection of peaceable persons attending such sale; and the said posse, when so summoned and attending, shall be paid as hereinbefore directed, and shall be liable to be proceeded against as hereinbefore provided, for failing or refusing to attend

Id s 63
Taxes in sales of
property under
judicial process
83 Md 209

63. Whenever a sale of either real or personal property shall be made by any ministerial officer, under judicial process or otherwise, all sums due and in arrear for taxes from the party whose property is sold, shall be first paid and satisfied, and the officer or person selling shall pay the same to the collector of the county or city, if any, or to the treasurer, if there be no collector.

Id s 64
Administrators
to pay all taxes
due by decedents

64. Administrators shall pay all taxes due from their decedents as preferred debts, and to the exclusion of all others, except the necessary funeral expenses, and on failure, their bonds shall be put in suit for the use of the State, and recovery had for the whole amount of taxes due, and interest from the time they were payable; this section shall also apply to guardians, for taxes upon property in their hands as such.

Id s. 65
Tenants to pay
and may deduct
from rent

65. The tenant or person holding any leasehold estate, shall pay to the collector the taxes levied upon the demised premises, and shall have his action against the landlord for the sum so paid, or may deduct the same out of the rent reserved, unless otherwise agreed between the lessor and lessee.

Id s 66.
When taxes to
bear interest.

66. Taxes shall be considered in arrear on the first day of January next succeeding the date of their levy, and shall bear interest from that date, at the rate of six per centum per annum

Id s 67
1976, c 372
Levy of com-
missions of
collectors

67. The county commissioners and the mayor and city council of Baltimore, shall levy upon their respective counties and the city of Baltimore, such commission as will in their judgment insure a speedy collection of said taxes, not exceeding five per centum on the amount to be placed in the hands of said collectors for the counties for collection, except in Calvert county, where it shall not exceed six per centum, and not exceeding two per centum on the amount to be placed in the hands of said collector for the city of Baltimore; said commission to be levied for the use of said collectors respectively, and to be collected as other charges are collected. The governor shall fix the commission of collectors appointed by him, not to exceed ten per centum of the amount placed in their hands for collection; and the said commissions shall be levied by the county or city authorities, or by the tax board, and collected by said collectors. This section shall not apply to Harford county.

Governor to fix
commissions of
collectors ap-
pointed by him

Id s 68
When collectors
liable for
interest.

68. If any collector shall fail to pay into the treasury the amount of money which may or should be in his hands for the use of the