

28. Clerks of county commissioners or appeal tax court to furnish such State boards with returns of assessors, penalty
29. Compensation of such boards.
30. Clerks of county commissioners and city register of Baltimore to send to comptroller certificate of the imposition of State tax.

Collectors and Collections.

31. Appointment and compensation of collectors.
32. Bond of.
33. Bond of collector of State taxes in Baltimore city.
34. Collector in Baltimore city to make daily deposits of his collection
35. Treasurer may examine his books weekly.
- 36 Oath of collectors.
37. New appointment to be made in case collector fails to give bond
38. Clerks of county commissioners and city register to inform governor annually whether there is a State tax collector in counties and Baltimore city
39. Governor to appoint collector, if there be none in counties or Baltimore city.
40. To appoint another, if he fails to qualify.
41. Separate collector of State taxes may be appointed
42. Clerk of county commissioners and of appeal tax court shall keep account of assessable property and deliver copy to collector.
- 43 Penalty.
44. Collector to collect and pay county and city taxes, when.
45. State taxes, when
46. Discounts for prompt payment, what and when allowed
47. Taxes to be liens on real estate.

48. Deductions allowed to collectors on sums paid to treasurer in September, October and November.

Sales by Collectors.

49. Statement of arrearage to be first left with taxpayer.
50. Levy and notice of sale, and sale.
51. Real estate may be sold whether there be personal or not.
52. Collector to report sale to circuit court for ratification; proceedings.
53. Fees for making sales.
54. County commissioners, mayor or president of either branch of city council of Baltimore, may suspend sales, when.
55. Description of persons as heirs of a certain person, to be sufficient.
56. Redemption of real estate sold.
57. Deed to devisees or heirs of purchaser
- 58 Court may appoint special agent to make deed, if collector dies or becomes disqualified.
59. Actual delivery to purchaser of property sold.
60. Collector may pursue personal property, when.
61. Collector, when resisted, may summon *posse comitatus*; their pay when summoned.
62. May summon them when he apprehends violent resistance.
63. Striking or assaulting collector in discharge of his duties; penalty for.

Sales by Ministerial Officers.

64. Taxes due and in arrear to be first paid out of proceeds by.

Payment by Administrators and Executors.

65. Taxes to be preferred debts.