

1888, art. 81, sec 48. 1860, art. 81, sec. 48. 1847, ch. 266, sec. 2. 1874, ch. 483, sec. 47. 1888, ch. 515.

**48.** Every collector shall, on all sums paid by him to the treasurer on or before the fifteenth day of September of the year for which the taxes were levied be allowed a deduction of five per cent.; on all sums paid by him on or before the fifteenth day of October of the said year a deduction of four per cent., and on all sums paid by him on or before the fifteenth day of November of the said year a deduction of three per cent.; which deduction shall in each case be noted by the treasurer upon the receipt given to said collector. And it is the meaning of this section that the said deduction shall be made from the gross amount of the State taxes placed for collection in the hands of said collector and shall not be in addition to those made in favor of the taxpayers. This section not to apply to Garrett county.

#### **Refunding to State Collectors Overpayments by Them.**

1898, ch. 280.

**49.** The comptroller of the treasury and the treasurer of the State shall, on or before the first day of February in the years of the meeting of the general assembly, make out from their books accurate lists of the names of all such collectors of State taxes, together with their county and district address, who have paid into the treasury of the State more money for State taxes than on a final settlement is properly and legally chargeable to them, and the amount of money so overpaid opposite each name respectively, and such certificates shall be by the presiding officers of the two houses of the general assembly referred to the committee of finance of the senate and the committee of ways and means of the house, and said general assembly shall provide, either by separate bill or by including the same in a general appropriation bill, for the repayment of said several sums of money to the collectors respectively entitled to the same.

#### **Sales by Collectors.**

Ibid sec 49. 1860, art. 81, sec. 49. 1844, ch. 236, sec. 4. 1872, ch. 384. 1874, ch. 483, sec. 48. 1888, ch. 515 1900, ch. 619.

**50.** Whenever a collector shall find it necessary to proceed by way of distress or execution to collect State or any other taxes, he shall first leave with the party by whom the taxes are to be paid, or with one of them, if more than one, or at his or