

Chapter 143.

AN ACT to provide for the speedy and prompt collection of Taxes in Wicomico county.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the county of Wicomico be and it is hereby divided into five collection districts, as follows: the first to be composed of the first (Barren creek) and the tenth (Sharptown) election districts of said county; the second, of the second (Quantico) and the third (Tyaskin) election districts; the third, of the seventh (Trappe) and the eighth (Nutters) election district; the fourth, of the fifth (Parsons) and the ninth (Salisbury) election district; and the fifth, of the fourth (Pittsburg) and the sixth (Dennis') election districts.

Divided into
collection dis-
tricts.

SEC. 2. *And be it enacted,* That the county commissioners of said county shall, on or before the second Tuesday in April, in each year, appoint a collector of state and county taxes for each of said collection districts, who shall execute to the State of Maryland, on or before the second Tuesday of May, then next succeeding, a good and sufficient bond to be approved by the county commissioners, in a penalty double the amount of state taxes that will be entrusted to him for collection, and conditioned for the true and faithful performance of his duty as collector; and in like manner, on or before the second Tuesday of June, in the same year, another bond to the State of Maryland, to be also approved by the county commissioners, in a penalty double the amount of the county taxes that will be entrusted to him for collection, conditioned for the true and faithful performance of his duty as collector of county taxes, and each bond shall have at least three good securities, and each of said collectors' bonds shall be filed in the office of the clerk of the circuit court for said county, a certified copy of which shall be sufficient evidence in a suit against either of said collectors.

Appoint collec-
tor of taxes.

Collector to
give bond.

SEC. 3. *And be it enacted,* That the duties of said collectors shall be to collect and pay over to the proper officers all the state and county taxes levied in his collection district, and to report to the county commissioners all new and missed property in his district liable to taxation.

Duties of col-
lectors.