

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That sections two hundred and thirteen, two hundred and fifteen, two hundred and sixteen, two hundred and eighteen, two hundred and twenty-two and two hundred and twenty-five of Article twenty of the Code of Public Local Laws, title "Somerset County," sub-title "Revenues and Taxes," as the same were amended by chapter three hundred and eighteen of the Acts of eighteen hundred and ninety-six, relating to the appointment of a County Treasurer and clerk to the County Commissioners and collectors of State and county taxes in Somerset county are hereby repealed and the following sections are enacted in lieu thereof:

CHAP. 370.

Repeal.

New sections
added.

Section 213. The county of Somerset shall be divided into four collection districts as follows: The first to be composed of Princess Anne, Dublin and Fairmount Election District; the second, of St. Peters, Mt. Vernon, Dames Quarter and Tangier Election District; the third, of Westover, Brinkley, Lawsons, Crisfield and Asbury Election District, and the fourth, of Smith's Island Election District.

Divided into
four collec-
tion districts.

Section 215. The duties of each 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 the new or missed property; the commissioners may make a proper allowance as compensation to said collectors for such services, and the said collectors shall pay over to the Treasurer of said county within five days after the last of every month all money collected by them during said month, and shall file a statement with the clerk of the Board of County Commissioners, showing what persons in their respective collection district have paid their taxes and the amount paid by each person, and any failure to comply with this requirement shall subject the collector to indictment, and on conviction he shall be sentenced to pay a fine of one hundred dollars for each and every offence.

Duty
of collectors

Section 216. The County Commissioners for Somerset county shall annually levy, as compensation for the tax collectors for the first, second and third districts, for all the services rendered by each of them, in connection with the collection of taxes for their districts, a sum not exceeding four per centum of the whole amount of taxes collected by them, and as compensation for the collectors of the fourth district a sum not exceeding six per centum of the whole amount of taxes collected by each of them.

Levy to be
made.

Section 218. That on the first of January in each year, taxes shall be deemed to be in arrears, and interest shall be charged and collected from that date, and immediately after the first