such bill and notice, if the same be not then paid, five per centum of the gross amount thereof shall be added thereto as a penalty and collected in the same manner as the bill itself; said penalty shall be applied by the City Collector for the use of the bailiffs in his department, and shall be in lieu of their fees, commissions and costs, as heretofore charged; which said fees, commissions and costs are hereby declared valid and collectible, in all cases where the same have already accrued.

- 52. The Mayor shall appoint in the mode prescribed in section 25 of this Article, and he shall hold his office as therein provided, one Collector for Baltimore City, for the collection of all State taxes levied or to be levied for any year; and it shall not be lawful for the municipal authorities of said City to provide any fixed annual or other stated compensation for the collection of the State taxes, or a salary of any kind, to the said Collector for his services in collecting the State taxes, otherwise than by a per centum on the amount of his collections, as prescribed in this Article.
- 53. The Collector of State Taxes in the City of Baltimore, before he acts as such, shall give a bond to the State of Maryland in the penalty of seventy-five thousand dollars, to be approved by the Governor, with the condition that if the above bound shall well and faithfully execute his office, and shall account to the State Comptroller for, and pay to the Treasurer of the State, the several sums of money which he shall receive for the State, or be answerable for by law, at such times as the law shall direct, then such obligation to be void, otherwise to remain in full force and virtue in law. The said Collector's bond, when approved by the proper authorities in the City of Baltimore, shall be recorded in the office of the Clerk of the Superior Court of Baltimore City, and when approved by the Governor shall be filed in the office of the State Comptroller.
- 54. The Collector of State Taxes in the City of Baltimore shall make daily deposits of such sums of money as he shall receive for State taxes collected by him, less the amount of commission allowed him for the collection of the same, to the credit of the Treasurer of the State of Maryland, in some bank in said