

otherwise, no auction duties upon such securities shall be paid by the auctioneer who has taken out such special license.

234. All other goods, wares, merchandise and effects which are the production of any foreign country, all domestic manufactures, and all goods, wares, merchandise and effects, and property of what kind soever not enumerated above, at the rate of seventy-five cents on every hundred dollars, save and excepting that class of goods known as groceries and dry goods, including carpets, boots and shoes, which shall only be subject to a duty of ten cents on every hundred dollars.

235. The duties shall be calculated on the sums for which the property or goods so exposed to sale shall be respectively struck off, and shall in all cases be paid by the person making the sale.

236. No duties shall be chargeable upon any goods, wares, merchandise or other property sold by any auctioneer at private sale on the days of his public auction, or unless the same be part of what was offered for sale at said public auction or was advertised to be sold thereat.

237. The duty imposed on all sales of lands, tenements and hereditaments, or of any interest therein, at public auction in the City of Baltimore, shall be a lien on the said property when sold as aforesaid.

238. Every purchaser of lands, tenements or hereditaments, or of any interest therein, purchased at public auction in the City of Baltimore, shall be bound to pay the auction duty on such sale and be entitled to claim the said payment as a credit on his purchase as aforesaid.

239. All goods and property, of what kind soever, shall in all cases be struck off to the highest bidder; and where the auctioneer or owner, or any person employed by them or either of them, shall be such bidder, the goods or property shall be subject to the same duties as if struck off to any other person; but this section shall not be construed to render valid any sale that would otherwise be deemed fraudulent and void.