

An act for the benefit of Lewis N. Sewell, Collector of Taxes for the City of Annapolis, and Collector of Taxes for the Fourth Collection District, Anne Arundel County. Passed Mar. 3, 1841.

SECTION 1. Be it enacted by the General Assembly of Maryland, That Lewis N. Sewell, collector of taxes for the city of Annapolis, for the years eighteen hundred and thirty-five, eighteen hundred and thirty-six, eighteen hundred and thirty-seven, eighteen hundred and thirty-eight, and eighteen hundred and thirty-nine; and collector for the fourth collection district of Anne Arundel county, for the years eighteen hundred and thirty-six, eighteen hundred and thirty-seven, eighteen hundred and thirty-eight, and eighteen hundred and thirty-nine, be and he is hereby authorised and empowered to collect any taxes or balances of taxes, now remaining due to and uncollected by him, in the said city and district, in the same manner and with the same powers and privileges as are allowed by the existing laws in said cases made; provided, that no person or persons shall be proceeded against in the manner herein authorised, in order to coerce the payment of taxes, which are alleged to have been due, more than three years before such proceeding shall be instituted, if the person from whom the taxes as aforesaid are claimed, shall make oath before a justice of the peace for Anne Arundel county, that the tax so claimed has been paid, or if the person charged with the tax be dead, in case the heir, executor or administrator, will make oath as aforesaid, that he or she believes that such tax has been paid; and provided also, that no property, real or personal, shall be answerable for any such taxes claimed to be due more than three years as aforesaid, if the same has been sold and the purchase money paid, without knowledge that the taxes which have accrued more than three years, as aforesaid, were unpaid.

Authorised to collect taxes

If oath be made that taxes claimed are paid

Proviso

SEC. 2. And be it enacted, That the said Lewis N. Sewell shall, in every instance, before he shall proceed to the aforesaid collection, make affidavit before some justice of the peace of said county, or the mayor, recorder, or one of the alderman of said city, that the said taxes remain due and unpaid, and that he hath not received any security or satisfaction for the same, or any part thereof, more than what credits may be allowed thereon.

Make affidavit