

**CHAP. 23.** **SEC. 52.** *And be it enacted,* That it shall be the duty of the levy courts or commissioners of the several counties and of Howard district, and of the mayor and city council of Baltimore, at the time of meeting for the purpose of laying taxes for the use of their respective counties, district or city, in the year eighteen hundred and forty-two, and annually thereafter, to impose an assessment or tax for the use of this State of twenty cents, or one-fifth of one per centum in every hundred dollars worth of assessable property within their respective jurisdictions, according to the corrected value thereof; with a commission thereon, at the rates hereinbefore provided, for the use of the collector or collectors; which said assessment or tax shall be collected by the collector or collectors appointed for collection of the taxes imposed for the use of the said counties, district and city respectively, and at the same time and in the same manner; and the penalties of the bonds given by the said collectors shall be so increased as to become an adequate security for the safe collection and application of the aforesaid tax, as well as all other taxes to be collected by them respectively.

How collected

To be paid into the treasury

Certificate to be furnished Treasurer, &c.

Allowances for insolvencies, &c to be made

**SEC. 53.** *And be it enacted,* That the annual tax authorised to be imposed by the preceding section of this act, shall be collectable and payable into the State treasury according to the provisions of this act, and be in all respects subject thereto.

**SEC. 54.** *And be it enacted,* That it shall be the duty of the clerks of the levy courts or commissioners of the several counties, and of Howard district, and of the register of the city of Baltimore, immediately after the imposition of any assessment or tax for the use of this State as aforesaid, to transmit by mail to the treasurer for his shore a certificate stating that such tax was imposed, and the date of the imposition thereof, and the amount of the assessable property liable thereto, and the name or names of the collector or collectors thereof, with a copy of his, their bond or bonds.

**SEC. 55.** *And be it enacted,* That the Treasurers of the Western and Eastern Shores, as the case may be, shall be and they are hereby authorised to make all just allowances to the collectors appointed to collect the taxes to be imposed for the use of the State, under this act, for insolvencies or removals, upon a certificate of the members of the levy court, or commissioners of the proper county, or district, or the major part of them, or the said appeal tax court,