

CHAP. 23.
Persons exempt
who are not as-
sessed to \$200

Expenses: how
defrayed

Recovery of
fines

Treasurers to
keep account of
monies received

Monies paid by
levy courts, &c
to be commuted
by them into
State stock, &c

SEC. 61. *And be it enacted,* That no person, who is not assessed to the sum of two hundred dollars at the least, shall be required to pay any tax under the provisions of this act.

SEC. 62. *And be it enacted,* That all expenses to be incurred in execution of this act, including a reasonable compensation to the assessors, to be determined by the levy courts and commissioners of the several counties, and of Howard district, and the mayor and city council of Baltimore, other than are hereinbefore provided for, shall be defrayed by the respective counties, Howard district and the city of Baltimore.

SEC. 63. *And be it enacted,* That all fines and forfeitures imposed by this act, shall be recoverable by indictment in the county court of the proper county, or of Howard district, in which the person offending may reside, or in Baltimore city court, if the person resides in the city of Baltimore, and one-half thereof shall be paid to the informer, and the other half to the Treasurer of the Western Shore, for the use of the State.

SEC. 64. *And be it enacted,* That it shall be the duty of the Treasurer of the Western and Eastern Shores respectively, to keep an accurate account of the monies that are paid into the treasury by the city of Baltimore, Howard district and the several counties in this State, under the provisions of this bill; and the said city, district and counties respectively, be authorised through their corporate authorities, levy courts or commissioners respectively, to commute the sums of money so paid by them into the treasury, into so much of the State's stock in the Chesapeake and Ohio Canal Company as may equal the amounts respectively paid by them, whenever the said canal company shall be able to pay six per cent. upon the said stock; and the Treasurer of the Western Shore is hereby directed to cause the necessary transfers of stock to be made to the said city, district or counties respectively, and they shall be considered stockholders in said canal company, and thereafter be entitled to receive the dividends that may accrue on the amounts of stock so held by them respectively.