

An act for the better regulation and enforcement of the Collection of the Taxes in Baltimore County. Passed March 5, 1842.

SECTION 1. Be it enacted by the General Assembly of Maryland, That from and after the passage of this act, that the commissioners of Baltimore county, he and they are hereby authorized to appoint as many collectors of taxes for Baltimore county as they shall deem necessary or expedient, the collections however to be made by election districts and not to be more than one collector for any one district, and to allow such rate of commission therefor, as they shall think reasonable and right, and to apportion the same according to the difficulty, trouble and expense of effecting such collections in the respective districts; provided however, that the rate of commission shall not exceed seven per centum on the whole collection in said county. Commission-ers to appoint collectors. Proviso.

SEC. 2. And be it enacted, That it shall be the duty of the several collectors of the said county tax, to pay over to the treasurer of the county, the amounts collected by them every month, until the collections are completed, and their collections shall be required to be completed within twelve months from the time of their receiving the alphabetical list of assessed property, and on failure to make such monthly payments, the delinquent collector shall forfeit his commission, on the amount collected within the preceding month, and on failure to complete the whole collection within twelve months, they shall proceed to bring suit on their bonds; provided, that the commissioners may for good reasons refrain from enforcing the above penalties, for not completing the whole collection, within the twelve months, and on his monthly collections. Collectors to pay over to county treasurer. Proviso.

SEC. 3. And be it enacted, That on the neglect or refusal of any person or persons to pay the tax for which he, she or they shall be assessed, the collector thereof shall be, and he is hereby authorized and empowered to enforce the payment of such tax or taxes by a distress of the goods and chattels of the delinquent party or parties, or such goods and chattels as shall be found on the premises, and after giving ten days notice by advertisement, set up at sum public place near the residence of the party or parties, or near the said premises, proceed to sell said property or so much thereof as will pay and satisfy such tax or taxes, and all costs of such distress, and pay over the balance, if any, of the proceeds of such sale to the owner of such property; provided, that the collector shall, if required, deliver to the party or parties assessed, a full statement of the property and the Enforce payment by distress. Proviso.