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**REVENUE.**—Persons whose salaries are taxable, to furnish statement on oath if required by assessors, &c. upon refusal, after ten days notice, to render account, to forfeit a sum not exceeding \$1000, and the assessor thereupon, &c. to value, &c. and if any person shall give in a false or partial account, with intent to defraud, &c. to forfeit not exceeding \$1000,

325 6

Assessment to be completed on or before the 1st of August, &c. and make return, &c.

“ 7

Right of appeal as guaranteed under the 24th and 25th sections of the act for the general valuation, &c. of property and to provide a tax to pay the debts of the State,

“ 8

Levy courts or commissioners, as the case may be, of the counties and Howard district and the mayor and city council of Baltimore, to appoint collectors, &c.

“ 9

Salary, &c. of each assessor, to be valued by levy court, &c.

“ 10

Where salary, &c. not having come to the knowledge of the assessors, at the time of making return, &c. said assessor, &c. shall on his own knowledge or the best information he can obtain, value said salary, &c. and make return to the levy court, &c.

“ 11

The treasurer of the western shore authorized to retain in the treasury the amount of tax proposed to be collected upon the salary, &c. paid out of the treasury, &c. and every corporation, &c. having in their service any person, &c. whose salary is made taxable, to retain and pay over, &c. the amount of tax provided for, &c. penalty for neglecting, &c.

“ 12

One-fourth of said tax to be collected by the first of December 1842, and the residue by the first of March 1843, &c.

“ 13

Levy courts, &c. at their time of meeting for the purpose of levying taxes, &c. for the use of their counties, &c. to impose a tax for the use of the State upon all salaries, &c. according to the second section, the same to be paid into the treasury according

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