

CHAP. 208. tions, to the Treasurer, and on failure his bond shall be put in suit.

Agents to
make return
in 30 days.

SEC. 9. *And be it enacted*, That in those counties, in which collectors may not be appointed and qualified as aforesaid, in order to enable the clerks of the levy courts, and of the commissioners, and of the appeal tax courts, to comply with the requisitions of the preceding section, it shall be the duty of the respective agents appointed by the Treasurer as aforesaid, to make returns to the said clerks of all sums of money received by them from the taxable inhabitants of the county, showing the amount paid by each, which returns shall be made thirty days at least, before the commencement of each term of the county court of the county for which the agents, respectively may be appointed.

Fee in each
case not to ex-
ceed 50 cents,

SEC. 10. *And be it enacted*, That the fees of the clerks of the county courts, and of the deputies of the Attorney General, for all services rendered by them under this act, shall not exceed in each case the sum of fifty cents to each, which sum shall be taxed in the costs of the judgement and collected as similar costs in other cases are collected.

Taxes pre-
ferred debts,

SEC. 11. *And be it enacted*, That it shall be the duty of executors, administrators and guardians to pay all taxes due and in arrear, from their testators or intestates, or upon the property in their hands as guardians, as preferred debts, and to the exclusion of all others, except the necessary funeral expenses, and on failure, their bonds shall be put in suit for the use of the State, or other proceedings had against them as are authorised by law, and a recovery had for the whole amount of taxes due with interest thereon from the time they were payable.

If levy courts
fail to impose
tax, Governor
to appoint tax
board.

SEC. 12. *And be it enacted*, That if the levy courts or commissioners of the several counties and of Howard District, and the mayor and city council of Baltimore, shall fail to impose the assessment or tax imposed by the original act or its supplements, as prescribed by the fifty second section of said original act, then and in that case, it shall be the duty of the clerks of the levy courts, or commissioners or register of the city of Baltimore, to give notice to the Governor, within twenty days after such failure, and thereupon it shall be the duty of the Governor, as soon as conveniently may be, to appoint a tax board consisting of three persons each, in the counties, district or city so failing, a majority of whom shall have power to act, whose duty it shall be forthwith, to levy the assessment or tax as aforesaid, and to place the same in the hands of the collectors of the tax or agents for such county, district or city, for collection, and it is hereby declared to be the duty of the clerk of the levy courts or commissioners or the clerk of the appeal tax court, or the register of the city of Balti-