

CHAP. 307.

On failure or refusal to qualify, within 30 days Governor to appoint others.

Clerks of levy courts, &c. to place in hands of collectors copies of certificates, &c.

Clerks and Registers to inform Governor by 20th of April.

Preamble.

In counties where taxes are not levied, levy courts to levy &c.

SEC. 5. *And be it enacted*, That if the collectors so to be appointed by the Governor, shall fail or refuse to qualify, within thirty days after their appointment, it shall and may be lawful for the Governor to appoint others in place of those refusing or failing, and so from time to time after every interval of thirty days, until duly qualified collectors of the said tax are procured throughout the State.

SEC. 6. *And be it enacted*, That it shall be the duty of the clerks of the levy courts, the commissioners, and the appeal tax court, or the register of the city of Baltimore as soon as practicable to place in the hands of the several collectors of the said tax, copies of the certificates and returns so directed to be made by the assessors as aforesaid, and in case of default they shall be liable to indictment, and shall forfeit a sum not exceeding five hundred dollars for the use of the State, and the said clerks and register shall also be liable to the same penalty to be recovered in the same way, for a neglect or failure, to perform any of the duties imposed upon them by this act.

SEC. 7. *And be it enacted*, That it shall be the duty of the said clerks and register, on or before the twentieth day of April next, after the passage of this act to inform the Governor by certificate, whether there in their respective counties, Howard District and the city of Baltimore, duly appointed and qualified assessors of the said tax, and it shall also be their duty, on or before the first day of June next, to give the same information to the Governor in reference to the appointment and qualification of collectors of the said tax.

SEC. 8. *And whereas* in some of the counties of this State, the tax directed to be imposed by the act to which this is a supplement, for the year eighteen hundred and forty-three, has not been levied or assessed, whilst the said tax has been regularly levied and assessed in others. Therefore, *be it enacted*, that in those counties in which the said tax has not been so levied and assessed, it shall be the duty of the levy courts or commissioners as the case may be and the mayor and city council of Baltimore, at the time of meeting for the purpose of levying taxes for the use of their respective counties, district or city, in the year eighteen hundred and forty-four, or whenever the assessors of the said tax shall have made their returns as aforesaid, to levy the said tax for the year eighteen hundred and forty-three, together with and at the same time that they make the said levy for the year eighteen hundred and forty-four, and the said tax for the two years shall be collected and paid, one half on the first day of December next, and the other half on the first day of June, eighteen hundred and forty-five, and semi-annually on the same days in every year thereafter.