

CHAPTER 134.

CHAP. 134.

An act to abolish the Board of Commissioners of tax in Caroline County, and to vest their powers and duties in the Levy Court of said county. Passed Mar. 4, 1838.

WHEREAS, it is represented to the General Assembly of Maryland, that the interests of the citizens of Caroline county will be promoted, the business of the county condensed and simplified, and a reduction of taxes effected, by abolishing the board of commissioners of tax, and transferring all the powers and duties now exercised by said board, to the levy court of said county;—Therefore,

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the board of commissioners of tax, heretofore existing in Caroline county, be and the same is hereby abolished, and that hereafter, all the powers and duties of the said board are vested in, and shall be exercised and performed by the levy court of said county.

Sec. 2. *And be it enacted,* That all laws relative to the powers, duties and conduct of the board of commissioners of tax for Caroline county, shall be, and they are hereby, in all respects, construed to extend to the levy court of said county.

Sec. 3. *And be it enacted,* That it shall be the duty of the commissioners of the tax of Caroline county, their clerk, the county collector, or such other person or persons as may have charge of any of the books, papers or money, or any or either of them, to deliver the said papers, books or money, to the levy court of Caroline county, or their order, whenever they shall be demanded or required by the said levy court, under a penalty of one hundred dollars for refusal or neglect to do so, which penalty shall be recovered by indictment in the name of the State, for the use of Caroline county.

Sec. 4. *And be it enacted,* That from and after the passage of this act, the levy court of Caroline county shall be composed of five members and no more.

Sec. 5. *And be it enacted,* That in consideration of the additional duties imposed upon the clerk of the levy court by the operations of this act, the levy court,