

CHAP. 288. property whatever, which shall at any time be exposed to sale by public action within the city of Baltimore, with the exceptions mentioned in the second section of this act, shall be subject each and every time they or any of them shall be struck off, to duties at the following rates, namely: all real estate and vessels, all wines and ardent spirits, foreign or domestic, all goods, wares, merchandise and effects imported from any place beyond the Cape of Good Hope, coffee, tea, sugar, and molasses, foreign or domestic, all stocks of banks or other incorporated institutions, State or city loans, goods and effects of deceased persons or insolvent debtors, or property under an order or decree of any court, at the rate of fifty cents on every one hundred dollars; all other goods, wares, merchandise and effects, which are the production of any foreign country, all domestic manufactures, and all goods, wares, merchandise and effects, and property of what kind soever, not enumerated above, nor included in the exceptions in the second section of this act, at the rate of seventy-five cents on every one hundred dollars; and the duties shall be calculated on the sums for which the property or goods so exposed to sale shall be respectively struck off, and shall in all cases be paid by the person making the sale.

SEC. 2. *And be it enacted,* That all goods and other property belonging to this State, or the United States, or which shall be seized by any public officer for or on account of any forfeiture or penalty, or taken in execution, and all goods distrained for rent, utensils of husbandry, and all articles of the growth and produce of this State, shall in no wise be subject to, but are hereby exempted and declared free from the duties aforesaid, and may be sold by any person in any part of the State, out of the limits of the city of Baltimore.

SEC. 3. *And be it enacted,* That goods or property of what kind soever sold by auction, shall in all cases be struck off to the highest bidder; and where the auctioneer, or owner, or any person employed by them or either of them, shall be such bidder, the said goods or property shall be subject to the same duties as if struck off to any other person; but this section shall not be construed to render valid any sale that would otherwise be deemed fraudulent and void.

SEC. 4. *And be it enacted,* That the same duties specified in the first section of this act, shall be chargeable on all goods, wares, merchandise or other property sold by any auctioneer at public sale on the day of his public auction.

Free from du-

ty.

Struck off to the highest bidder.

Duties as specified.