

CHAP. 349. and for the faithful performance of his duties in receiving the State tax, he shall give bond and security to the State of Maryland, as the direct tax law now requires; and in case of the refusal or neglect of said treasurer to give such bond with security aforesaid, on or before the fifteenth day of April, in each and every year, his office shall be declared by said board as vacated, and they shall proceed to elect some other person, and so on until they fill the office with some proper person.

Hours of office and compensation.

SEC. 5. *And be it enacted,* That the said treasurer shall keep his office open from nine o'clock in the forenoon, until three o'clock in the afternoon, each and every day during the week, except Sundays, and the said board may, at their discretion, allow him an additional compensation of five hundred dollars, to what is now allowed him by law, making in the whole a sum not to exceed one thousand dollars.

Sheriff to collect arrears.

SEC. 6. *And be it enacted,* That from and after the last day of December, in each and every year thereafter, it shall be the duty of the sheriff to collect all arrears of taxes, and before he shall enter upon said duties he shall give additional bond and security to the State of Maryland for the faithful performance of said duties, according to the existing tax laws, and said bond shall be filed in the clerk's office of Baltimore county, and by said clerk recorded; and in case of a neglect or refusal of said sheriff to execute such bond, he shall incur a penalty of one thousand dollars, which said penalty shall be recoverable for the use of said State by indictment in the county court of Baltimore county; and the said sheriff shall proceed to the collection of said taxes, and shall have the same powers, perform the same duties, and incur the same liabilities now conferred and imposed upon collectors of taxes, as defined and specified by the existing tax laws, and the said sheriff shall pay over to the Treasurer of Maryland, at stated quarterly payments, according to the requisitions or provisions of the fourth section of this act, and shall also pay over to the Treasurer of Baltimore county, on the first Tuesday or Wednesday, in each and every month, all monies collected by him for county purposes, and he shall receive for compensation the said amount of six per centum directed to be levied in the first section of this act, on the whole amount of taxes, both State and county, collected by him; *provided,* that if the said amount of State and county taxes conjointly so collected by him shall be less than eight thousand dollars, the said commissioners shall

Proviso.