

CHAP. 221. below the sum of three hundred dollars per annum, and such person shall have three or more such children residing in said county, any and every such person shall pay an additional tax of three dollars; and whenever the salary, emoluments, income, and so forth, of any person assessed under this act, shall be rated at a sum equal to, or above three hundred dollars per annum, any and every such person shall pay an additional tax of one dollar for each and every child he shall have residing in Cecil county, between the said ages of six and twenty years, excepting, in every case, such child or children as may be bound out to service, or indentured as apprentices in said county.

Upon whom
taxes may be
imposed

SEC. 20. *And be it enacted,* That every merchant, mechanic, manufacturer, farmer, sailor, or other person in said county, to whom any child or children in said county, between the said ages of six and twenty years, are or may be bound out to service, or indentured as apprentices, shall pay a tax of one dollar upon each and every such child or apprentice so bound out to service, or indentured as an apprentice to such person, for the use of the schools to be established by this act.

Duty of the
surveyor

SEC. 21. *And be it enacted,* That it shall, and it is hereby declared to be the duty of the surveyor of the said county, and such deputies as he may appoint for the purpose, while laying off the said county into school districts, to assess the salaries, incomes, emoluments, wages, pay, profit or advantage of any and all persons in said county, made subject by the provisions of this act to such assessment, and it is hereby declared and made to be the duty of each and every person whose salary, emoluments, income, wages, pay, profit or advantage is made taxable by this act, to furnish, when required to do so by the said surveyor, or any of his deputies, a particular and correct statement of the same, which said statement, if required by the said surveyor, or any of his deputies, shall be made under oath, before the said surveyor, or any of his deputies, who are each hereby authorised to administer the same, and if any person shall refuse, or after five days notice, neglect to render an account of such salary, emolument, income, wages, pay, profit, or advantage, he shall forfeit and pay a fine of ten dollars, to be recovered by the said surveyor, before a single justice of the peace, and paid over to the superintendent, when duly elected and qualified, for the use of the schools to be established by this act; and the said surveyor, or either of his deputies, shall, upon his