

CHAP. 221. apprentices, any and every such person may appeal to the said board, who shall hear the matter complained of, and after due examination and reasonable proof, which they are hereby authorised to require under oath, may alter or amend, reduce, increase, modify or ratify and confirm the said assessment and statements, having in view a fair and equitable adjustment of the said assessment, and true and correct statements of the number of children, and the names and number of the apprentices as aforesaid; and the said board of education, after the hearing and decision of all appeals, and the examination and modification of the said assessment and statements, shall on or before the first day of October then next ensuing, confirm the same, and make due return thereof to the commissioners of the said county, in writing, the names to be arranged in alphabetical order, and the election district in which each person resides to be distinctly designated, and the said commissioners shall cause the same to be entered by their clerk in a record book, to be kept for that purpose.

Duty of county commissioners.

Sec. 25. *And be it enacted,* That it shall be the duty of said commissioners of the said county, to meet at their office, in Elkton, on the first Tuesday in November next, or as soon thereafter as the said assessment shall be returned to them as aforesaid, and at their meeting in the month of August, or at such other time as they shall meet for the purpose of levying taxes for county and State purposes, annually thereafter, and at each of said meetings, to impose upon the several persons whose salaries, emoluments, incomes, wages, pay, profits or advantage shall be so assessed and returned to them, at the rate of one dollar in the hundred upon the said assessment, as required by the seventeenth section of this act, and shall also levy and impose upon the several persons made subject thereto, by the eighteenth section of this act, the tax upon children as therein required, and shall also levy and impose upon the several masters of apprentices so returned to them the tax to which they are subjected by the nineteenth section of this act, and the said commissioners shall cause a fair and accurate duplicate of the said assessment and statements for each election district in said county, to be made out by their clerk, and delivered to the collectors of county and State taxes in said county, within thirty days after the said tax shall be levied by them in the said month of November next, and at the same time they receive their duplicates for the collection of said county and State taxes annually thereafter, and the said collectors of State and county charges, who are hereby