

CHAP. 221. it shall and may be lawful for the said collector, by whom such taxes are to be collected, to proceed to the collection thereof by distress, as in cases of State and county taxes, having first delivered to the party, or left at his residence, a written statement of the amount of taxes so due from him, and the subject or subjects upon which they are levied; and if such person shall have no visible property upon which to levy a distress, it shall and may be lawful for the said collector and he is hereby authorised and required to institute an action in his own name, as collector of said taxes, against the party so refusing before any justice of the peace of said county, to recover the amount so due, and the proceedings before the justice shall be the same as in cases of small debts; *provided however*, that the said collector if he shall believe that the party is really unable to pay the said tax, shall not be required to resort to execution by writ of *capias ad satisfaciendum*, to enforce the payment thereof, but may return the amount of the taxes charged to said party upon his list of insolvencies, and the county commissioners may in their discretion allow or reject the same, and in case said collector shall be subjected by any such proceeding to any costs that cannot be recovered from the defendant, he shall be entitled to claim an allowance therefor, from the county commissioners, who are hereby required to pay the same as all other county charges.

Proviso

Authority to assess

Assess

SEC. 28. *And be it enacted*, That if any of the said collectors shall find within their respective districts, any person or persons who may be liable to the taxes imposed by the seventeenth, eighteenth and nineteenth sections of this act, who have not been assessed by the said surveyor or any of his deputies, the said collector shall assess the salary, emolument, income, wages, pay, profit or advantage of any and every such person, and shall ascertain the number of children, such person has residing in Cecil county between the ages of six and twenty years, not bound out to service or indenture as apprentices, and shall report the same with the names of any master of apprentices, not before returned and found in his district, with the names and number of apprentices to each, to the board of education, on or before the first Monday of July annually.

Annual report to be made to board of education by collectors

SEC. 29. *And be it enacted*, That the board of education shall assemble at the court house in the town of Elkton, on the second Monday in September next, and on the first Monday of July annually thereafter, for the purpose of hearing appeals and adjusting the assessment of salaries, incomes and so forth, made liable to tax by