

have a further time of four months, from the first day of August to the first day of December, in each and every year, and shall have deducted three-fourths of the per centage levied for the collection thereof, and every tax payer who shall pay, between the first day of December, and the last day of March, in each and every year, shall have deducted from his tax bill, one-half of the per centage levied for the collection thereof, and it shall be a part of the duty of the treasurer to deduct from the tax bill or bills of said person or persons, the per centage specified as aforesaid, for the collection of the State and district taxes, and if the said tax payers of said district fail to pay their taxes, or any part thereof, by the last day of March, in each and every year, as hereinbefore authorised, it shall be the duty of the commissioners of Howard District, and they are hereby required immediately to place the arrears of taxes not paid as aforesaid, into the hands of the Sheriff of Howard District, who shall proceed to collect and complete the same within nine months from the time said taxes are placed in his possession, according to the existing laws made and provided for the collection of the taxes.

SEC. 9. *And be it enacted*, That the treasurer, acting as such, and as clerk, shall make out all tax bills on or before the fifteenth of April, and as the persons call to pay them, he is hereby authorised to receipt the same, and deposit the money with the treasurer of Maryland, and the said payments shall be made quarterly, on the first day of August, November, February, and May, in each and every year, and all the district tax shall be at the disposal of the commissioners of Howard District, 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 the security aforesaid, on or before the fifteenth day of October, in each and every year, his office shall be declared, by said board of commissioners, as vacated, and they shall proceed to elect some other person, and so on, until they fill the office with some proper person.

SEC. 10. *And be it enacted*, That the said treasurer shall keep his office open from nine o'clock in the forenoon until three in the afternoon, each and every day during the week, Sundays excepted, and the said board of commissioners, at their discretion, may allow him an

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To make out and receipt tax bills, etc.

Compensation