

CHAP. 427. additional compensation of three hundred dollars to what is now allowed him by law, making in the whole, a sum not exceeding eight hundred dollars.

Duty of sheriff to collect, etc.

SEC. 11. *And be it enacted,* That from and after the last day of March, 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 Howard district, and by said clerk recorded, and in case of 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 court of Howard district, 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 ninth section of this act, and shall also pay over to the treasurer of Howard district, on the first Tuesday or Wednesday in each and every month, all monies collected by him for district purposes, and he shall receive for compensation the said amount of six per centum, directed to be levied in the sixth section of this act, on the whole amount of taxes, both State and district, collected by him; *provided,* that if the said amount of State and district taxes conjointly, so collected by him, shall be less than five thousand dollars, the said commissioners shall allow the said sheriff such additional compensation, out of the district treasury, as shall make his whole compensation equal to six per centum on said amount of five thousand dollars.

Proviso.

Liability of the sheriff, etc.

SEC. 12. *And be it enacted,* That the said sheriff shall be held liable, on his official bond, for the collection and payment to the treasurer of said district, of the district taxes, and shall be required, when taking his oath of office, to swear that he will well and truly perform the duties of collector of taxes imposed upon him by the provisions of this act, and shall be allowed until the first day of January, in the year succeeding that in which said tax bills, both State and district, shall be placed in his hands for collection, to complete the collection of the same.