

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 November, 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 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.

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 county, 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 county; 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 commissioners of Howard county, on the first Tuesday or Wednesday in each and every month, all monies collected by him for county 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 county, collected by him; *Provided*, that if the said amount of State and county 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 County Treasury, as

CHAP. 110.

Commissioners may allow additional compensation.

Sheriff to collect all arrears of taxes.

Provido.