

CHAP. 110. shall make his whole compensation equal to six per centum on said amount of five thousand dollars.

Sheriff liable on his official bond, &c.

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 commissioners of said county, of the county 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 county, shall be placed in his hands for collection, to complete the collection of the same.

Improvement and accumulation since last assessment, to be added by Treasurer to taxes.

SEC. 13. *And be it enacted,* That whenever any person shall offer to pay his or her taxes, it shall be the duty of the Treasurer of the county, to inquire of them what improvement they have made, and what assessable property they have accumulated, since the last assessment was made, so that the same may be added to the assessment; and if the said Treasurer deems it necessary, he may take the answers of said parties under oath, and any tax-payer refusing to make such statement, shall be deprived of all benefits resulting from the provisions of this act.

Sheriff to ascertain and make a return of amount of property accumulated.

SEC. 14. *And be it enacted,* That it shall be the duty of the sheriff to ascertain from all the tax-payers from whom he may collect the taxes, and take a memorandum of all accumulation of assessable property, of every kind, and make a return of the same to the said board of commissioners, according to the existing laws which require the present collectors to do the same.

Treasurer and sheriff in making deposits, to make oath that the amount stated, is true.

SEC. 15. *And be it enacted,* That the said Treasurer and Sheriff, in making their quarterly deposits with the Treasurer of the State, according to the provisions of the ninth section of this act, and, also, in their monthly payments to the Board of Commissioners, shall make and sign an affidavit, in due form of law, before some justice of the peace for Howard county, which said affidavit shall state the amount paid, that the amount as stated, is a true account of all the State or county taxes received by him, or them, for the quarter or month, as the case may be, then ending, his legal commissions excepted.

Inconsistent acts repealed.

SEC. 16. *And be it enacted,* That all acts or parts of acts conflicting with the provisions of this act, be, and the same are hereby repealed.

In force.

SEC. 17. *And be it enacted,* That this act shall take effect from the date of its passage.