

counts making no allowances for any fraction of the month, which interest shall be handed over and accounted for to the treasurer of said county.

Sheriff authorised to levy.

SEC. 8. *And be it enacted*, That for the purpose of coercing payment of all taxes in arrear on the first day of January in each and every year, the sheriff shall proceed without respect to persons to levy by distress upon such property as may be assessed therefor, and shall charge and be entitled to receive in addition to the costs of the said levy one-half of one per cent per month for interest making no allowance for fraction of a month.

Sheriff to be charged interest.

SEC. 9. *And be it enacted*, That the said sheriff shall be charged with six per cent interest upon the gross amount of arrears of taxes placed in his hands for collection, counting from the first day of January of each and every year and all insolvencies or abatements passed by the county commissioners shall be credited to the said sheriff as insolvencies and abatement with six per cent thereon from the first day of January, and such allowances shall be made to him by way of commissions for the collection of said taxes in arrears as the county commissioners shall prescribe; *Provided*, the same is not more than six per cent. which shall be paid out of the monies hereinbefore authorised to be levied for as directed by the fourth section of this act.

Sheriff's bond liable.

SEC. 10. *And be it enacted*, That on or before the fifteenth day of July in each and every year, the arrearages of taxes which shall have been placed in the hands of the sheriff of the county, for collection, shall be fully paid and accounted for by him to the treasurer of said county, and in case the said sheriff shall neglect or fail to enforce the payment of the arrears of taxes, or to account and pay the same over to the treasurer aforesaid, on or before the fifteenth day of July in each and every year, his bond shall be liable for the same, and the county commissioners, shall cause suit to be brought on said bond to the next term of the circuit court thereafter, and the said court is hereby authorised and required upon motion of the attorney of said county commissioners, after notice to the said sheriff to enter up a judgment against the said sheriff, and his sureties, for such amount as may be found to be due by the said sheriff, for non payment or settlement of said arrearages of taxes.

Sheriff to pay over arrears.

SEC. 11. *And be it enacted*, That it shall be the duty of the said sheriff to pay over to the Treasurer of the State of Maryland, and to the Treasurer of Balti-