

the rate of fifteen per centum per annum from the date of the day of sale.

Fees.

SEC. 14. *And be it enacted*, That the costs or fees of the sheriff in making a distress for taxes in arrear, as herein authorised and directed, shall be as follows: for summoning and swearing two appraisers and making out schedule, one dollar and twenty cents; if the property be sold, five per cent. on the gross amount of sales, and such expenses as he may incur in advertising and printing.

Duty of grand jury.

SEC. 15. *And be it enacted*, That it shall be the duty of the grand jury of said county, and they are hereby required, at the November term of the circuit court of Baltimore county, and at every November term of said court thereafter, to examine the books of the county treasurer, and make a detailed statement of the receipts and disbursements of said officer, and publish the same in at least one newspaper published in the county, or by hand-bill, and nothing herein contained shall prevent the grand jury from examining the said treasurer's books at any other term of said court.

Duty of commissioners.

SEC. 16. *And be it enacted*, That it shall be the duty of the commissioners of said county, to publish in at least one newspaper published in the county, a true and correct list of all insolvencies and abatements passed and allowed by them after the passage of this act, giving the name of the person or persons, amount of same, the sheriff or receivers name, to whom allowed; the said publication shall be made on or before the first day of July of each and every year thereafter.

Authority to borrow money

SEC. 17. *And be it enacted*, That the said county commissioners be, and they are hereby authorised, in anticipation of the collection of the taxes herein authorised to be levied for the year eighteen hundred and fifty-four, to borrow on the credit of the county, such sum or sums of money as they in their judgment may deem necessary, for the prompt payment of the current

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expenses of the said county for the said year; *Provided*, such loan or loans, hereby authorised, shall not exceed twenty thousand dollars, and such sum or sums as may be so borrowed in pursuance of the authority hereby conferred, shall be fully paid and discharged with interest thereon within two years from the passage of this act.

Bond of treasurer.

SEC. 18. *And be it enacted*, That the treasurer of said county, before he shall receive any taxes, authorised to be paid to him by this act, shall execute and deliver to the commissioners of said county, a good and