

clerk, who shall make such entries and keep such accounts as he shall be directed to do by the special commissioners, for which he shall be allowed such a reasonable reward as the said special commissioners shall agree to, which shall, by an order from the said special commissioners, be paid him by the treasurer.

C H A P.
XVII.

XVIII. AND BE IT ENACTED, That the special commissioners have full power to appoint a person or persons properly qualified to act as collector or collectors of the taxes before mentioned, who is to take instructions from the special commissioners, to return in a book the persons rated and the things assessed, to call upon the county commissioners of the tax to know the yearly valuation of property within said town, and to regulate the tax upon every hundred pounds worth of property by said valuation.

And a collector, &c.

XIX. AND BE IT ENACTED, That appeals may be made by the persons to the special commissioners, thirty days after the assessments are made, and the said special commissioners are hereby required to meet thirty days after notice being given them by the appellants, and examine the persons appealing, upon their legal qualification, concerning the cause of their appeal, which qualification they are hereby authorized to administer, and upon such examination, or other proof, they are hereby empowered to diminish or add to such person's rate or assessment, as to them shall seem just and reasonable.

Commissioners to hear appeals, &c.

XX. AND BE IT ENACTED, That the said collector or collectors shall, once in six weeks at least, render a just account of, and bring in and pay to the treasurer, all such sums of money as he or they shall have received; and the said treasurer shall give receipts to the collector or collectors for what money they shall so bring in and pay, which receipts shall be the collector's discharge for so much; and the said treasurer shall, from time to time, signify in writing to the special commissioners, how much the collector or collectors have brought in and paid; and when the collector or collectors, or any of them, are negligent, or refuse to do their duty, the treasurer is hereby required to signify the same, by way of complaint, to the special commissioners aforesaid.

Collector to account, &c.

XXI. AND BE IT ENACTED, That the said collector or collectors make out a duplicate of the persons and things assessed, with the amount of the annual assessment, and lodge the same with the treasurer or special commissioners.

To make out duplicates, &c.

XXII. AND BE IT ENACTED, That the collection be made monthly, quarterly or yearly, or in one or more payments, as the special commissioners may direct, notices being previously given in the Baltimore news-papers to this effect.

How collection is to be made.

XXIII. AND BE IT ENACTED, That if upon complaint of the treasurer to the special commissioners it shall appear, that the said collector or collectors, having taken upon him or themselves the duties enjoined him or them by this act, shall refuse or neglect to pay the said sums of money which he or they shall be respectively charged to collect, within the time or times limited by the special commissioners, he or they, so refusing or neglecting, shall forfeit and pay to the treasurer the sum of five pounds, and shall also pay all the arrearages of such assessment which he was appointed to collect, to be levied by a warrant under the hand and seal of the said commissioners, and directed to the sheriff of Baltimore county, who is hereby authorized and empowered to execute such warrant upon the goods and chattels of such collector or collectors, and in case goods and chattels cannot be found, then to imprison such collector or collectors, until payment be made; and every collector so distrained on, and having made full satisfaction as aforesaid, is hereby empowered, without any further warrant, to distrain for his own use upon all such as neglect or refuse to pay the arrearages due; and the said collector or collectors shall, for his or their trouble, retain in his or their hands six-pence in the pound for all sums of money by him or them respectively collected.

Penalty on neglect, &c.

XXIV. AND BE IT ENACTED, That in case the vendue-master refuses to come to a settlement, quarterly, half yearly, or to pay what may appear to be justly due on his sales, he shall forfeit, for every such offence, twenty-five pounds, or a sum not exceeding forty pounds, as may be adjudged by any two impartial persons, one to be chosen by the said special commissioners, and the other by the vendue-master, the sum adjudged to be recovered as in case of debt not exceeding five pounds.

And on vendue-master, &c.

XXV. AND BE IT ENACTED, That the special commissioners are authorized to call upon the town commissioners, for a final settlement of the monies by them collected for repairing the said streets, and in case of refusal to settle, the town commissioners shall forfeit twenty-five pounds; and in

Commissioners to settle, &c.