

II. Be it enacted, by the General Assembly of Maryland, That the commissioners of the tax of the several counties of this state, where the collectors nominated by them have refused to act, shall, on or before the seventh day of January next, meet at the respective places in their counties heretofore assigned for that purpose, and they, or any three or more of them so met, shall, with all possible dispatch, proceed to the nomination of collectors of the tax for their counties, appointing one for each district, which they may assign, containing one or more hundreds, as they may judge necessary, and then and there take their bonds, with security, in the same manner as is appointed by the act for the assessment of property within this state, passed last November session, conditioned for the payment of the money with which he may be chargeable as collector, as aforesaid, to the treasurers of their respective shores, by the twentieth day of February next; and in case any person so appointed collector shall neglect or refuse to give bond and security as aforesaid, or shall not act as such, shall forfeit and pay one hundred pounds currency of the new emissions; and the commissioners of the tax shall forthwith proceed to the appointment of another in the room of him so neglecting or refusing, and shall proceed in the same manner, until the person appointed collector shall act; and the collector or collectors shall and are hereby invested with the same powers as the sheriff or collector had by virtue of the act for the assessment of property within this state, and shall be enabled to enforce payment after the twentieth day of January next, in the same manner as the sheriff or collector might or could do under the aforesaid act, and shall be entitled to receive the same fees for the service of executions, as is prescribed by the said act and the supplementary act thereto.

CHAP.
XI.

Commissioners to appoint collectors in the room of those who have refused to act, &c.

III. And be it enacted, That in the several counties where either the five pound or twenty pound tax, which by law were to be collected at different times, are yet unpaid, that they be hereby consolidated and shall be collected in one entire sum.

£.5 and £.20 taxes consolidated, &c.

IV. And be it enacted, That the several collectors who shall be appointed in virtue of the above act, shall be entitled to the sum of four per cent. upon the final settlement of their accounts with the commissioners of the tax.

Collectors entitled to 4 per cent. &c.

V. Forasmuch as the laws relative to the assessment of property within this state for this present year, did not reach several of the counties before the time limited in them for the qualification of commissioners, assessors, and collectors of the tax, were expired, and the commissioners of said counties being willing to manifest their good intention to forward the collection of the tax, and did nevertheless qualify, and proceed to carry the same into execution, by the appointment of assessors and collectors;

VI. Be it enacted, That every act and proceeding, done and executed by the commissioners, assessors, and collectors of the tax, in virtue of the acts for that purpose, be of the same force and effect, as if the same had been done and performed by the time prescribed in the said act; and the several collectors, previous to their settlements of their accounts with the treasurer of their shores, shall pass their accounts with the commissioners of the tax, in the same manner as heretofore

Proceedings of commissioners valid, &c.