

ral assembly have thought proper, from the peculiar circumstances of the people, to make a further regulation respecting the same :

C H A P.
X.

II. *Be it enacted, by the General Assembly of Maryland,* That one half of the tax levied by the above recited act shall be collected on or before the first day of August next, and paid in the same manner as if the same had been collected agreeable to the above recited act.

Time for collecting the half tax, &c.

III. *And be it enacted,* That each of the collectors shall appear, at the place of holding the county court for his county, on the first day of September next, and then and there lay before the commissioners of his county, an accurate and fair account of his collection of the half part of the rate aforesaid, under the penalty of the act before recited; and the commissioners shall appear at the same time and place, under the penalty therein specified, and proceed agreeably to the said act; and every collector shall pay to the treasurer of his shore, on or before the twenty-fifth September, the whole balance of his account adjusted by the commissioners; and upon failure in payment by any collector, the treasurer of his shore shall, on or before the tenth day of October next, obtain a copy of his bond, and file the same in the general court, and thereupon *scire facias* shall issue against such collector and his securities, in the same manner as on bonds to the loan-office, and similar proceedings shall be had to compel payment of the money due, with interest of ten per cent. from the said twenty-fifth day of September next.

Time for collectors appearance, &c.

IV. *And,* Whereas many of the citizens of this state, through ignorance of the law, which was not published in time, have not made return of the lands and negroes agreeable to the aforesaid recited act; and it may have been apprehended, that such persons were liable to pay a double tax for such omission: *Be it enacted,* That so much of the said act, as directs proprietors of land, and those who act as guardians or trustees for infant proprietors of land, to make a return thereof to the commissioners, and also so much of the said act as directs owners of slaves to give an account of the same to the assessors, by a particular day, is hereby repealed and made void; and the commissioners of the tax in the several counties are hereby authorized and directed (where any person or persons have been compelled to pay for not making return of their lands and negroes to the commissioners and assessors) to order the collector to return to such person or persons any money by him received.

Part of an act repealed, &c.

V. *And,* Whereas divers of the assessors in the several counties of this state have not made their returns in time as directed, occasioned by death, or sickness, or some other unavoidable accident: *Be it enacted,* That the same returns may be received by the commissioners at any time antecedent to the twentieth day of June next, and shall be by them delivered out with all convenient speed to the several collectors of the tax, and such returns shall be equally good, as if made in the time required by the original act; and the commissioners are hereby requested, after receiving such returns, to give notice thereof, by advertisements set up at the court-house door, and other the most frequented places of their several counties, and shall in such advertisements appoint a time for hearing appeals, upon returns made agreeably to the

When assessors returns may be received, &c.