

An A C T to raise the supplies for the year seventeen hundred and eighty-six.

Seven shillings
and six pence
laid on every
£. 100, &c.

BE it enacted, by the General Assembly of Maryland, That a tax or assessment of seven shillings and six-pence current money shall be and is hereby laid and imposed for every hundred pounds worth of property within this state, and in the same proportion for every greater or less sum, as the said property shall be valued agreeably to an act for the valuation of personal property within this state, and an act to ascertain the value of the land in the several counties of this state for the purpose of laying the public assessment, passed this present session of assembly, and the said assessment shall be paid, collected and received, in the manner herein after directed.

Duty of com-
missioners.

II. And be it enacted, That the commissioners of the tax, or the major part of them, of the several counties, shall meet at the usual place of holding their respective county courts between the nineteenth and twenty-ninth day of June next, and then and there appoint some discreet person of reputation, and having property within the state to one thousand pounds current money, to be collector of the public assessment in their county; and the commissioners of the tax for Baltimore-town, shall meet at some convenient place within the said town at the time aforesaid, and then and there appoint some person of reputation, and having property within the said town or its precincts to one thousand pounds current money, to be collector of the public tax in the said town and its precincts; and every collector who shall accept the trust, shall enter into bond with good and sufficient securities, such as the said commissioners, or the major part of them, shall approve, in double the sum to be collected, with condition, that he shall well and faithfully execute and perform the several duties required of him as collector of the tax of ——— county, or Baltimore-town, according to this act, and the commissioners, or some two or more of them, shall witness the execution of such bond, and immediately thereafter transmit the same to the clerk of the county court, who shall record the same and transmit the original to the clerk of the general court of his respective shire, who shall also forthwith record the same, and immediately thereafter deliver the original bond to the register of the chancery court, to be by him safely kept in the chancery office; and an attested copy of either of the said records shall be as good evidence in law, as if the said bond was actually produced and proved in court; and any person appointed a collector, who shall, after notice of his appointment, neglect to appear, not having a reasonable excuse in the judgment of the commissioners, or appearing shall refuse to take upon him the office of collector, or shall refuse or neglect to give bond as aforesaid, shall forfeit and pay fifty pounds current money; and the commissioners of the tax, or a major part of them, may, in their discretion, remove any collector from his office, and shall immediately on any vacancy, by death or removal, or by refusal to act, neglect to appear, or to give bond as aforesaid, appoint some other collector, who shall be subject to the same penalty in case of neglect, or refusal to accept the office, or to give bond as herein before directed, until a proper collector can be procured for such county, or Baltimore-town.

Counties to be
divided, &c.

III. And be it enacted, That the commissioners of the tax of the several counties, or a major part of them, may divide their county into convenient districts, (containing not less than one or more than three entire hundreds,) and the collector appointed for the county, with the approbation of the said commissioners, or the major part of them, shall appoint a deputy collector in each district, for whom the collector shall be answerable;