

Dec. Ses. 1817.



Direct taxes.

Persons refusing to pay tax how to be proceeded against

as the number of wards in the city; and for the purpose of accomplishing more effectually the objects intended by the act, entitled, An act providing for the appointment of bailiffs for the city of Baltimore, the bailiffs of the said city, whose appointment shall be made in the manner of other city officers, and whose number shall not be less than five, may exercise all the powers, be entitled to all the emoluments, and shall perform all the duties of constables, within the limits of the city; *Provided*, that they shall first take the oaths, and execute the bonds, (with security satisfactory to the mayor) which are prescribed by law for constables.

4. *And be it enacted*, That the mayor and city council of Baltimore shall have power to lay and collect direct taxes on the assessments of private property within the city, to such amount as shall be thought necessary for the public or city purposes; and may enforce the collection of all dues and impositions, (except fines, penalties and forfeitures,) in the same manner as is now provided with respect to city taxes; and tenants in possession shall be liable to the payment of taxes imposed upon premises occupied by them, without its operating, however, to alter the nature of contracts between landlords and tenants.

5. *And be it enacted*, That in case any person, called upon to pay any tax, due or imposition, levied or imposed by the said corporation, shall deny their right to impose or collect the same, the collector shall not proceed to enforce the payment thereof, by distress and sale of the party's goods, provided said person shall, before the time of such distress or sale of goods distrained therefor, go before a justice of the peace within the city, and with one good security, resident of the city and satisfactory to the justice, and shall confess judgment to the mayor and city council of Baltimore, in double the sum demanded, with a condition annexed to the certificate of the confession of judgment, that if the said mayor and city council shall recover judgment in Baltimore county court on the said confession, upon the real merits of the demand, then the said court shall enter judgment in favour of the said mayor and city council against the parties who confessed judgment, for the amount of the tax, due or imposition, with interest thereon and costs; and if a decision shall be made against the mayor and city council, they shall pay costs; and the cause shall stand for trial at the term next succeeding the day when the certificate aforesaid shall be filed with the clerk of said court, who shall forthwith docket the cause in the name of the mayor and city council of Baltimore, against the said parties; and the said persons, so confessing judgment before the justice, shall at the same time execute a warrant of attorney, authorising some attorney to appear for them in the said court; and it shall be the duty of the said justice to return the certificate of the judgment confessed, and warrant of attorney, within five days, to the clerk of the said court, and on producing a receipt therefor from him, the register of the city shall pay him fifty cents, and the county court, on the application of the said mayor and city council, or of the party who may so have confessed judgment as aforesaid, shall frame an issue for trying the said question; and in the event of an appeal to the court of appeals, such cause shall stand for argument at the first term to which such appeal shall be prosecuted.