

C H A P.
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abatement or increase shall forthwith deliver, or cause to be delivered, to the collector, who shall collect and levy the rate from such person according to such abatement or increase.

May call assessors before them, &c.

XXVIII. AND BE IT ENACTED, That the commissioners of the tax shall have full power to call the several assessors before them at the time limited for appeals, or at such other times as they in their discretion shall think reasonable, for the purpose of correcting their valuation of property; and the said commissioners shall have full authority to correct the several certificates of valuation in their respective counties, so as to make the same as nearly equal as possible, or may direct the several assessors, when before them, to make such corrections; and it is declared to be the duty of the said commissioners, and they are hereby directed, diligently to inquire, and particularly and invariably to observe, that all land in their county of the same quality, be estimated at the same value, so that equality and justice in taxation may take place between the inhabitants of their county.

Value their property, &c.

XXIX. AND BE IT ENACTED, That the property of each assessor shall be valued by the commissioners of his county, or any one of them, on or before the twentieth day of March next, in the same manner as the property of other persons by this act is directed to be estimated by the assessors, which valuation shall be added to the certificate of the hundred in which such assessor's property shall be, and shall be collected in the same manner as other assessments are directed to be collected.

And appoint collectors, &c.

XXX. AND BE IT ENACTED, That the commissioners of the tax shall, at their first meeting, or within ten days thereafter, appoint such person as they may judge most proper to be collector of the tax in their county, and the person so appointed shall appear before the commissioners within five days thereafter, and in their presence enter into bond, with good and sufficient securities, such as they shall approve, in double the sum to be collected, with condition, "that if the above bound ——— shall well and faithfully execute and perform the several duties required of him as collector of the tax for ——— county, according to law, then the above obligation to be void, else to remain in full force;" and the commissioners 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, who shall also forthwith record the same, and immediately thereafter deliver the original 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 one hundred and fifty pounds current money; and the commissioners of the tax may also, 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 for their county, who shall be subject to the same penalty in case of neglect or refusal; until a proper collector can be procured for such county.

Merchants property to be assessed, &c.

XXXI. AND BE IT ENACTED, That all merchants, subjects of this or any of the United States, having property within the state of Maryland, shall be liable to taxation, and the assessor in every hundred shall make inquiry into the stock in trade of such merchant or merchants, consisting of ships or other vessels, their tackle, apparel and furniture, lying in or adjacent to such hundred, goods and merchandise on hand, also of wheat, flour, corn, or any other article or articles of visible property, ready money excepted, for sale, or employed in trade, either in the warehouses, or laden on board such ship or other vessel, that may come under the denomination of stock in trade; and shall call on all such merchants to discover their property, money excepted, employed in trade, and, on neglect or refusal to discover the same, shall and may estimate the stock aforesaid at the full value thereof, upon the same scale that other property is assessed by this act, in his judgment and opinion, upon the best information he can obtain; and the aforesaid stock in trade of such merchant or merchants shall be liable to pay the same rate as by this act is imposed on the property of other inhabitants of this state, and the assessor shall return a distinct account thereof to the commissioners of the tax for his county, and such merchant or merchants may discharge the same in paper money, or specific articles, at the rates by this act ascertained.

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XXXII. PROVIDED ALWAYS, AND BE IT ENACTED, That where ships or other vessels are not in harbour, or view of the assessor, during the period of assessment, if such ship or other vessel afterwards arrive during the year, the same shall be rated as soon after the arrival as may be, together with her lading of merchandise on board, and return shall be made to the commissioners of the tax, who