

said, the said justices of the levy court, or a majority of them, shall proceed to appoint a person who shall give bond as aforesaid, and take the oath as before directed, not confining their choice to the said securities; and the person appointed collector as aforesaid shall have the same power and authority in the collection of the said levy, within the space of one year from the time of giving bond as aforesaid to collect the said levy, as was vested in the first collector, and he and his securities may be proceeded against for a breach of duty in the same manner as against the first collector and his securities.

1812.

41. AND BE IT ENACTED, That all fines and penalties created and imposed by this act, shall and may be recovered in the name of the State, by indictment in the county having criminal jurisdiction wherein the same shall accrue, and be applied one half to the use of the informer, and the other half to the use of the county; and it shall be the duty of the clerk of such court to return annually to the levy court a list of all fines and penalties imposed by virtue of this act.

Fines and penalties.

42. AND BE IT ENACTED, That the commissioners of the tax for the several counties, and the city of Baltimore, after the several assessors shall have made the valuation of the lots and improvements thereon in the several cities and towns, and their respective precincts, shall reduce the same by application of the same ratio of reduction as shall have been applied by the several commissioners to the lands and improvements in the several and respective counties.

Ratio of reduction.

43. AND BE IT ENACTED, That the commissioners of the tax in all the several counties in this State, and of the city of Baltimore, shall, from and after the first year of the operation of this act, meet on the first Monday in April in each year, for the purpose of noting transfers and hearing appeals, and shall sit so long as shall be necessary not exceeding twenty days in any year; and they shall give public notice of the times of such meetings.

Meetings for noting transfers and hearing appeals.

44. AND BE IT ENACTED, That the commissioners of the tax of the several counties, and of the city of Baltimore, shall on the first day of their meeting in each year, appoint a clerk, who before he enters upon the duties of his office, shall take the following oath or affirmation, (as the case may be,) to the wit: "I, A. B. do swear (or affirm,) that as clerk to the commissioners of the tax of _____ county, (or city,) I will to the best of my skill and judgment, ex-

Clerks to the commissioners—their oath.