

uncollected and for which the bond of such late treasurer is responsible, except as otherwise provided in this sub-title, but such taxes shall be collected under the existing laws applicable to collectors of State and county taxes where there is a death or resignation; the sureties on any treasurer's bond shall, when so required by said commissioners make oath in due form of law respectively, that they are the owners in their own right of real estate, situate in the State of Maryland equal at least over and above their debts and liabilities in value to the amount of their bond; and it shall be the duty of said commissioners before approving the bond of any treasurer as hereinbefore mentioned to cause the records of the county or city wherein the sureties reside or wherein their property is situate, to be searched by their counsel or by some competent person for the purpose of ascertaining the sufficiency of such bond as presented for approval; and the person making the search shall, under oath, report to the said commissioners the result of such examination; the commissioners may at any time demand of any treasurer such other and further bond with such other or further security as in their judgment the interests of the State or said county may require.

SEC. 229. It shall be the duty of the treasurer as soon as the annual tax levy shall have been made, to give public notice thereof by advertisement inserted once a week for three successive weeks in two newspapers published in said county, and to prepare the bill of each tax-payer, and on application he shall forward the bill by mail or otherwise or deliver the same to the person or persons or corporate institution to whom the property included in such bill is assessed; it shall be the duty of the treasurer during the month of March succeeding each levy, to make out all tax-bills which have not been paid in duplicate form, and to place the same in the hands of the several constables of the districts wherein the property assessed is located, or the owners reside, to be delivered to the parties owing the same; and each bill so made out shall contain a notice that if the same be not paid on or before the first day of June next after the date of said bill the property upon which such taxes may be owing will be levied upon and sold to enforce payment thereof; and there shall be added to the principal sum of such State and county taxes and interest thereon, the additional sum of twenty-five cents for payment of the costs of the service of such bill for taxes, the bills so made out shall be placed in the hands of said constables on or before the first Monday in April after the date thereof, and one copy of each such bill shall be delivered to the person or corporate institution against whom it is made out; or in the event of failure to find such person or tax-payer in the district, such tax-bill shall be left with the agent of such person, persons or institution, or con-