

the sums of money due and owing, as appears by said bills; it shall be the duty of the treasurer, during the month of July in the year succeeding each levy, to make out all tax bills that have not been paid in duplicate form, and to place the same in the hands of the sheriff or of the several constables of the districts wherein the property assessed is located or the owners reside, to be delivered to the parties owning the same; and back bill so made out shall contain a notice that if the same be not paid on or before the first day of October next after the date of said bill, the property upon which said 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 so in default, and the interest thereon, the additional sum of twenty-five cents for the payment of the costs of the service of such bill of taxes; the bills so made out shall be placed in the hands of the said sheriff or said constables in the year succeeding the levy, on or before the first Monday of August after the date thereof, by whom one copy of such bill shall be delivered to the person or corporate institution against whom it is made out; or, in the event of the failure to find such person or taxpayer in the district, such tax bill shall be left with the agent of such taxpayer or conspicuously posted on the property assessed, within thirty days after the receipt of the same, and said sheriff or said constables receiving such tax bills shall endorse upon one copy thereof the time and manner of service made, which endorsement shall be *prima facie* evidence of the correctness thereof, and shall return the same to the treasurer within twenty days after making such service; but neither the sheriff nor the constables shall have authority to collect said tax bills or any portion thereof; and it shall be the duty of the treasurer to enforce the payment of all taxes remaining unpaid on the first day of October in each year succeeding that in which the same shall have been levied by a levy upon and sale of the real or personal property of the person or body corporate so neglecting to pay, provided the notice shall have been given by the sheriff or the constables, as herein provided; and the said treasurer shall pay over, according to law or to the order of the County Commissioners, in the manner heretofore prescribed, all county taxes and all moneys due said county and collected by him; and he shall also pay over to the Treasurer of the State of Maryland, according to law, all the State taxes levied in said county and collected by him, and he shall be allowed until the 31st day of December of the year next succeeding the levy to complete the collection thereof and to make his final settlement with the said County

Notice to
delinquent
tax payers.

Shall enforce
payment of
taxes.

Final settle-
ment.