

or succeeding Treasurer shall become responsible for the proper collection and distribution of such taxes, and the bond of the preceding Treasurer shall be held responsible for such taxes as remain uncollected from fault or negligence of his own.

Bond of preceding Treasurer responsible.

SEC. 22. *And be it enacted*, That in the event that the bond of any Treasurer shall become liable to Wicomico County or to the State of Maryland for any unpaid or uncollected taxes, the sureties on said bond shall be empowered to enforce the payment of said taxes in the same manner as said Treasurer could have done.

SEC. 23. *And be it enacted*, That the Treasurer may, in his discretion, attend in each election district three days in each year to collect and receive taxes, and he shall give at least two weeks' notice of the time and place of such visits to the respective districts by hand bills and post the same conspicuously in not less than three public places in such election district of said county, and by advertising in two newspapers published in Wicomico County, and said notice and advertisement shall contain a brief statement of the discounts allowed and interest charged on tax bills.

Method of collecting taxes.

SEC. 24. *And be it enacted*, That it shall be the duty of the Treasurer, in his visits to the different districts of said Wicomico County for the purpose of receiving and collecting State and county taxes provided in the preceding section, and at all other times, to inform himself, by all lawful means, of all property, stock or investments in said county subject to taxation and not included in the last revised list of assessments, and of all buildings and improvements, and all property created or acquired since said revised assessments, and he shall value the same at full cash value thereof and shall make returns thereof to the County Commissioners, and for the purpose of this section the said Treasurer shall be clothed with the power of general assessor, and his valuation of any property shall be subject to revision and correction by said County Commissioners; and nothing in this section shall be construed to interfere with or affect the right, powers and duties of the County Commissioners under and by virtue of the General Laws of the State in relation to such new and other assessments of property.

Duties of Treasurer.

Valuation of property.

SEC. 25. *And be it enacted*, That whenever land shall be sold by the Treasurer, the owner thereof may redeem the same by paying into the Circuit Court for Wicomico County, to be paid to the purchaser of said land, within the period of twelve months from the date of such sale, the amount of the purchase

Redemption of property sold and the costs of same.