

land in the sum of at least six hundred dollars, to be approved by the Commissioners, conditioned for the faithful discharge of his duties and such other condition as the Commissioners may prescribe, and his books shall be open to the inspection of the Commissioners and any taxpayer; and he shall, on or before the first day of May in each and every year, render a succinct and detailed statement of his receipts and disbursements for the fiscal year.

66. All property within the corporate limits of the Commissioners of Leonardtown that is subject to taxation for county purposes in St. Mary's County shall be taxed for municipal purposes for the Commissioners of Leonardtown, and the said Commissioners at some meeting in the month of May, 1904, and every five years thereafter, or oftener, if in their judgment the interest of the town demands same, shall appoint an assessor, who, after subscribing to an oath to perform the duties imposed upon him without fear, favor, partiality or prejudice, shall proceed to value the real estate and improvements thereon, and all the property liable to assessment and taxation under the laws of the State, judgments and private securities excepted, at a fair and just marked valuation, and return the same under his hand to the Commissioners of Leonardtown on or before the first day of July next after his appointment, and if any person shall feel aggrieved at the valuation and assessment of his or her property made as hereinbefore provided, he or she may appeal to "The Commissioners of Leonardtown," who shall meet not less than five nor more than twenty days after such assessment shall have been returned to the assessor, and remain in session from day to day as long as may be necessary to hear and determine such appeal, and they shall give reasonable notice of all such meetings, and may increase or abate such assessment as they may deem best.

67. The Commissioners may levy on or before the last Monday of July annually on the assessable property of the town or corporation a sum sufficient for all general purposes, such taxes not to exceed twenty-five cents on the one hundred dollars' worth of property. Such taxes, when levied, shall be a preferred lien upon the property assessed, and shall be due and demandable on the first Monday in August in each year. After being levied for the collection of taxes so levied, from which time said taxes shall draw six per cent. interest, the Commissioners shall annually appoint a collector of taxes within the corporate limits of said town, who may be the bailiff of said town, on or before the second Monday of July in each year, and the said collector shall within ten days after his appointment, give bond to the State of Maryland in double the amount of taxes to be collected and conditioned upon the faithful performance of the trust reposed in him as collector, with sureties to be approved by the Commissioners, and on failure to give bond within the time specified, the Commissioners shall appoint another person as collector.

Property to be taxed for municipal purposes.

May abate assessment.

Taxes to be a preferred lien.

Collector.