

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 each bill so made out shall contain a notice that if the same be not paid in full within thirty days from the delivery of such notice that the same will be collected by process of law. 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 service of such bill for taxes, and one copy of each bill shall be delivered to the person or corporation against whom it is made out, and in event of failure to find such person or taxpayer in the district such tax bills shall be left with the agent of such person or corporation, or conspicuously posted on the property assessed, within thirty days after the receipt of the same, and the constables receiving such tax bills shall endorse upon one copy thereof the time and manner of service made, and shall return the same to the collector within twenty days after making such service, the said three tax collectors are also authorized and empowered to serve such tax bills and notices in conformity with the foregoing provisions of law, in their various collection districts as hereinbefore provided, the said constables and collectors shall be paid a fee of twenty cents for each tax bill and notice served by them respectively, payable by the County Commissioners of Allegany County, out of the additional charge of twenty-five cents aforesaid, the remaining five cents thereof, when collected, shall be retained by the collector for costs of making out said tax bills and notice. The constables shall have no authority to collect such tax bills nor any part thereof, and any constable who shall do so or shall make any false returns under the provision of this section shall be liable to indictment therefor, and upon conviction he shall pay a fine of fifty dollars for each offense, one-half to go to the informer and the other half to the county school fund of Allegany county.

43b. It shall be the duty of said collectors to enforce the payment of all taxes remaining unpaid on the first day of January in the year following the levy thereof, at any time after said first day of January succeeding the levy; and they shall proceed to seize, levy upon and sell the property of such delinquent or so much thereof as may be necessary to pay all said taxes, both State and county, with interest and costs thereon, according to the provisions of the Code of Public General Laws of Maryland relating to sales of property for taxes by tax collectors.