

before entering upon the duties of his office he shall give bond to the State of Maryland with two good and sufficient sureties to be approved by the said commissioners in such penalty as the said commissioners shall prescribe conditioned for the faithful discharge of the duties of the office of treasurer to the said corporation of Denton, and that he will well and faithfully receive, account for and disburse all monies placed in his hands or received by him for the use of said corporation, and shall well and truly pay over to his successor in office or to the order of said commissioners, signed by their clerk and countersigned by their president all said monies and shall perform all other duties of his office according to law and the ordinances of said commissioners; he shall keep full and correct accounts of all monies received by him with the sources from which the same were received and the dates of such receipts and of the disbursements made by him with the dates of such disbursements, and the persons to whom and on what account the same were made.

91. The taxes to be levied on the property so made liable to be valued and assessed shall be liens on the real estate of the person so indebted from the day on which the tax lists shall be delivered to the said treasurer or person appointed and authorized to receive and collect the same; but no sale of real estate shall be made until after the personal estate of said taxpayer, within the limits of said town, shall have been first taken and sold for the payment thereof.

93. As soon after the expiration of the time for hearing appeals as is practicable they shall proceed to ascertain the amount necessary to be levied for the use of the said corporation and the rate of taxation; and shall cause to be made and delivered to the treasurer a book containing an alphabetical list of the taxpayers in said town, together with the aggregate assessment of each and the rate of taxation and the amount of taxes due and owing from each taxpayer under said levy and assessment.

94. That immediately upon the receipt by him of the book specified in the preceding section, the treasurer shall proceed to collect all taxes levied by the said commissioners; and if any person shall neglect or refuse to pay said taxes on demand then the treasurer shall furnish to such person an account showing the aggregate of his tax, or if he be absent, deliver the same at the place of his last residence, and unless the same be paid to the treasurer within thirty days after such account shall be delivered the treasurer may seize and sell the property assessed or any other of the goods and chattels, lands and tene-