

act of incorporation and the by-laws and ordinances of said commissioners; and shall execute to the State of Maryland a bond with surety or sureties, to be approved by said Commissioners, in the penal sum of five hundred dollars, or in such penalty over that amount, not exceeding one thousand dollars, as said Commissioners may prescribe, conditioned that he shall well and faithfully perform the duties of said office in all things appertaining thereto according to law and the ordinances of said commissioners, and shall well and truly collect and pay over to the said treasurer of said corporation all taxes levied by said commissioners, and all other sums of money that may be received by him for the use of said corporation; and his bond aforesaid shall be recorded in the office of the clerk of the Circuit Court for Caroline County, and a certified copy under the hand of said clerk and seal of said court shall be received and taken as evidence in any of the courts of this State or by any justice of the peace.

1906, ch. 284, sec. 22.

294. It shall be the duty of the bailiff, in addition to the duties now required of him, to collect all taxes levied by said Commissioners and placed in his hands for collection, and to pay over said taxes to the treasurer, as the same may be collected by him from time to time.

1906, ch. 284, sec. 23.

295. On the first day of December in each year taxes shall be deemed to be in arrears, and interest shall be charged and collected on all taxes not then paid from the first day of the preceding September, the date when they shall become due and payable; and immediately after the first day of December the bailiff shall deliver or mail to the best known post-office address of every delinquent who has not prior thereto received the same an account of his assessment and the taxes and interest due thereon, with a notice or warning to said delinquent thereto attached, that unless payment be made in full within twenty days from the mailing or delivery of such notice, or posting such notice upon the premises, that the same will be collected by process of law; and the said bailiff may, at any time between the first day of December and the first day of February proceed to seize, levy upon and sell the property of such delinquent or so much thereof as may be necessary to pay said taxes with interest and cost thereon, by giving at least twenty days' notice of the time, place and terms of sale in some newspaper published in Caroline County, and on all tax bills unpaid on the first day of February in each year, the said bailiff shall collect for his own use three per cent. on the amount of taxes and interest due by each delinquent to be collected by him from the person owning said taxes, at the same time and in the same manner that such taxes are collected; after the expiration of the notice aforesaid to said delinquent taxpayer, the bailiff shall forthwith proceed to seize, levy upon, advertise and sell the property of said delinquent, or so much thereof as may be necessary to pay said tax, interest, charges, commission and