

magistrate for the said town by said council and no other, and said monies so collected shall be paid over into the hands of the treasurer of the town, and should the bailiff arrest any one for violating any ordinance of the corporation or provision of this charter he shall carry the offender before the Mayor or police magistrate, who shall hear the charge and determine the fine according to the ordinance of said corporation or the said provisions of this charter.

1898, ch. 25, sec. 182.

**420.** All taxes levied by said Mayor and Council, for the general purpose of said town shall be a lien on the property, from the date of said levy, of the party or parties against whom said tax may be charged, whether such person be a resident or non-resident of the town, whether adult or infant, non compos, feme covert or otherwise, and if said tax cannot be made out of the personal property of such person or corporation then the same may be collected out of the rents of his, her, their or its real estate by due process of law, or the bailiff or collector may sell such real estate for the payment of taxes by complying with the same requirements as the treasurer of Garrett county.

1898, ch. 25, sec. 183. 1918, ch. 26, sec. 183.

**421.** The Tax Collector shall collect and pay over to the town treasurer all taxes collected of the levy placed in his hands for collection monthly, dating from the date of said levy, and shall give bond conditioned accordingly, and on all taxes remaining unpaid after the first day of January next following the said levy he shall charge and collect interest from the said first day of January, at the rate of six per cent. per annum, to be accounted for with the tax, and in all suits by the said Mayor and Council upon the bond of the said tax collector for any neglect of duty, or for his default in not collecting any tax placed in his hands according to law, or for breach of his duty in not paying over money collected by him; proof of the delivery of the levy list shall be sufficient prima facie evidence to entitle the Mayor and Council to receive judgment in such suits unless the said tax collector shall show that he has discharged his duty in such case according to law. It shall be the duty of said tax collector to assess from time to time, subject to an appeal to said Mayor and Council, any property in said town liable to taxation, and which shall come to his knowledge as having been omitted from the assessment books of said town, and all property coming into said town from time to time, and becoming liable to taxation; and provided further, that this Act shall not affect the right of any present or past collector or bailiff from collecting any past due taxes placed in his hands under the then existing law.

1898, ch. 25, sec. 184.

**422.** The Town Council shall provide for maintaining town scales, and a lockup or town prison, where all offenders against the ordinances of the town may be imprisoned by the tribunal having jurisdiction to hear such offenses.