

Bowie, to recover the fine or penalty imposed for the violation of such ordinance against the party offending and may hear and determine the matter as any case arising under the laws of this State, and shall receive the same fees therefor; but in all such cases the bailiff shall bring such complaint before a justice of the peace.

1916, ch. 426, sec. 16. 1922, ch. 240 .

103. The said Commissioners are authorized and empowered to levy annually such taxes upon the assessable property within said corporation as may seem to them necessary, provided, that the amount of taxes levied for any one year shall not exceed thirty cents on the one hundred dollars, which taxes shall be collected by a collector, appointed by the Commissioners; the levy shall be made on or before the first day of September for each year, and all taxes so levied shall be a lien on any and all property of the person against whom they may be levied; if any of said taxes shall remain unpaid after the first day of January next succeeding the date of their levy, and the collector upon receiving assessment and rate of taxation shall give notice by posting in public places or by advertising in some newspaper once, that the said taxes are due and payable and will be received by him on certain days and at a certain place to be named in said notice or notices. All taxes are due and payable on the first day of September in each and every year, and if not paid on or before the first day of September shall bear interest at the rate of one per centum per month until paid, and if not paid on or before the first day of January next following, the collector shall make up a list of the unpaid taxes, and shall advertise the same in some newspaper published in Prince George's County once in each of three successive weeks, and give notice in said advertisement that on a day to be named therein not later than one month from the date of the first insertion therein, he will sell the properties therein named to the highest bidder for cash. All properties so sold may be redeemed by the owner thereof or his assigns within two years of said date of sale, and in the event of the non-redemption of the same as herein provided, the Commissioners shall deliver to the purchaser thereof a deed for said property so sold, and the said deed so given shall be presumptive evidence that all the requirements of the law have been complied with in making such sale. All taxes duly levied, after the transmittal of the list to the collector as in this section hereinbefore provided, shall be a first lien upon the property against which they are assessed.

1916, ch. 426, sec. 17.

104. They are authorized to procure a room or house for the incarceration of all persons who may be committed thereto by the proper authorities for the violation of any ordinance or by-law of the corporation.

1916, ch. 426, sec. 18.

105. The Board of Road Directors of Prince George's County shall annually pay the Commissioners of Bowie three-fourths of the taxes levied against the assessable property within said town for public roads and bridges.