

formity with the foregoing provisions of law, in their respective collection districts as hereinbefore provided.

The said constables or their deputies shall be paid a fee of 50c for each tax bill and notice so served and returned by them, respectively, which sum shall be paid by the County Commissioners and added by the collectors to the principal sum of such State and county taxes, interest and costs as aforesaid and collected as hereinbefore provided.

The constables of Allegany County designated to serve the notices hereinbefore set forth 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 provisions of this section, shall be liable to indictment therefor, and upon conviction he shall pay a fine of fifty (\$50.00) dollars for each offense, one-half to go to the informer and the other half to the Treasurer of Allegany County, to be placed to the credit of the Contingent Fund. On or before the first day of April after the said first day of January, each of said collectors shall file with the Clerk to the County Commissioners a list of all delinquent taxpayers against whom said notice has been issued as herein provided. At the same time each of said collectors shall file with said Clerk to the County Commissioners a statement of all expenditures made by him in the collection of taxes, showing to whom and for what purpose said expenditures have been made; said statement shall be under oath, and any false statement shall be perjury and prosecuted as such.

If any such collector shall fail to perform any duties as directed in this section on or before May 1st, succeeding January 1st, succeeding the year of the levy thereof, said collector shall be liable to prosecution and on conviction, shall be fined not less than one hundred (\$100.00) dollars, or more than five hundred (\$500.00) dollars, at the discretion of the Court.

1902, ch. 413, sec. 43E. 1910, ch. 115, sec. 43E (p. 502). 1912, ch. 183, sec. 43E.

**123.** It shall be the duty of the collectors in their visits to the different election districts of the respective collection districts of the county for the purposes of collecting and receiving the State and county taxes, and at all other times, to inform themselves by all lawful means of all property, stock or investments in said county liable to taxation, and not included in the last revised list of assessments, and of all buildings and improvements, and of all property created or acquired since said revised assessment, and they shall value the same at the cash value thereof, and shall make return thereof to the County Commissioners, and for the purpose of this section the collectors shall be clothed with the power of general assessors, and shall receive the fees heretofore allowed by law or usage to collectors of taxes for assessing new property in said county, and his valuation thereof shall be subjected to revision and correction by said commissioners.