

come responsible for the proper collection and distribution of such taxes, and the bond of the preceding Treasurer shall be held responsible for such taxes as remain uncollected from fault or negligence of his own.

1910, ch. 10, sec. 233 (p. 1138).

359. In the event that the bond of any Treasurer shall become liable to Somerset County or to the State of Maryland for any unpaid or uncollected taxes, the sureties on said bond shall be empowered to enforce the payment of said taxes in the manner as said Treasurer could have done.

1910, ch. 10, sec. 234 (p. 1138).

360. The Treasurer shall attend or visit some place in each County Commissioner's district one day in each month to collect and receive taxes, and he shall give at least two weeks' notice of the time and place of such visits to the respective places by hand bills and post the same conspicuously in not less than three public places in such Commissioner's district and by advertising in two newspapers published in Somerset County.

1910, ch. 10, sec. 235 (p. 1138).

361. It shall be the duty of the Treasurer, in his visits to the different Commissioner's districts of said Somerset County for the purpose of receiving and collecting State and county taxes provided in the preceding section, and at all other times, to inform himself by all lawful means of all property, stock or investments in said County subject to taxation and not included in the last revised list of assessments, and of all buildings and improvements, and all property created or acquired since said revised assessments, and he shall value the same at full cash value thereof and shall make returns thereof to the County Commissioners, and for the purpose of this section the said Treasurer shall be clothed with the power of general assessor, and his valuation of any property shall be subject to revision and correction by said County Commissioners; and nothing in this section shall be construed to interfere with or affect the right, powers and duties of the County Commissioners under and by virtue of the General Laws of the State in relation to such new and other assessments of property.

1910, ch. 10, sec. 236 (p. 1139). 1920, ch. 19, sec. 236.

362. Whenever any land shall be sold by the Treasurer, the owner thereof, or any person for him, may redeem the same by paying into the Circuit Court for Somerset County, in equity, to be paid to the purchaser of said land, within the period of twelve months from the date of such sale, the amount of the purchase money, with interest thereon at the rate of fifteen per cent. per annum from the date of such sale, and by paying the costs of the proceedings, and the Clerk of the Circuit Court aforesaid shall immediately, upon receipt of such payment, make an entry thereof upon his docket, in the cause wherein said sale is reported; and the said Treasurer shall thereupon pay to the Clerk of said Court, to be by him forthwith paid to the owner or person redeeming said land, any