said unsettled accounts have been transferred as authorized in this section, and until in addition thereto he has performed the duties of said office under the provisions of this Act.

## 1906, ch. 458, sec. 94.

194. In the event of the bond of any town clerk becoming liable to the Mayor and Council of Easton for any unpaid or uncollected taxes, the sureties on said bond shall be empowered to enforce the payment of said taxes in the same manner as town clerk could have done.

# 1906, ch. 458, sec. 95.

195. It shall be the duty of the town clerk to inform himself of all property, stock or investments in said town 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 assessment, and he shall value the same at a fair valuation thereof, and shall make return thereof to the Council; and for the purposes of this section the said town clerk shall be clothed with the power of general assessor, and his valuation of any property shall be subject to revision and correction by said Council or by any board sitting for transfers and abatements created under this Act.

#### 1906, ch. 458, sec. 96.

196. Where land is in the hands of a trustee or trustees for sale or otherwise, whether by virtue of a decree of court under a deed of trust or under the provisions of a will, and the taxes thereon are in arrears under the provisions of this Act, the said town clerk may enforce the payment of such taxes in the same manner as if such land were not in the hands of a trustee or trustees.

### 1906, ch. 458, sec. 97.

197. Whenever land shall be sold by the town clerk the owner thereof may redeem the same within the period of twelve months from the date of such sale by paying into the Circuit Court for Talbot county, to be paid to the purchaser of such land, the amount of the purchase money, with the interest thereon at the rate of fifteen per centum per annum from day of sale, and the costs of the town clerk's deed to the purchaser, if any such deed has been executed.

#### 1906, ch. 458, sec. 97A.

198. The town clerk shall issue whenever requested and upon the payment to him of a fee of fifty cents a certified statement over his signature of all taxes assessed after the tax levy of 1906 that may be due and unpaid at the time of making said certificate, and are a lien upon any certain real estate located in Easton, and of any tax sale affecting said piece of property since that date; said certificate shall be a bar to the collection or the recovery from any purchaser of real estate after the issue of said certificate of any tax or assessment omitted therefrom, which may be a