

by advertisement in one newspaper published in said town, for at least ten days previous thereto; and upon an appeal they may examine the appellant, or any other person, on oath, touching the particulars and value of the property alleged to be overvalued, and may, upon such examination, abate or increase the valuation, and alter the return of the assessor accordingly.

P. L. L., 1888, Art. 21, sec. 185. 1880, ch. 105.

454. Whenever a tax shall be levied, they shall appoint a collector of said tax and fix his compensation, who, before he acts as such, shall give bond to the said commissioners, with two good securities, approved by them, in double the sum to be collected, with condition that if the above-bound — do and shall well and faithfully execute the office of collector of the taxes imposed by the commissioners on the owners of property in the town of St. Michaels, and perform the several other duties required of him by law and the ordinances, orders and directions of said commissioners, and account with the said commissioners, and pay over the same to the said commissioners, or their order, within five months from his receipt of the assessment list, then the above obligation to be void, otherwise to remain in full force and virtue in law.

P. L. L., 1888, Art. 21, sec. 186. 1880, ch. 105.

455. They shall deliver to the collector an alphabetical list of all the persons charged with taxes, according to the return of the assessor, and annex thereto a warrant in the nature of a *fieri facias* to the collector to collect the same; and the collector, within ten days after receiving the said list, shall furnish to every person so chargeable an account of his tax, and unless the same be paid to the collector within thirty days after such account shall be delivered, the collector shall seize and sell the property assessed, or if the same be goods and chattels, and cannot be found or conveniently sold, may seize and sell any other of the goods and chattels, lands and tenement of the person so refusing or neglecting to pay; the collector shall have the same power and be entitled to the same fees and protection in the execution of the duties of his office, as the collectors of State and county taxes have and are entitled to; and the delinquent taxpayer shall have the same right to redeem, and the purchaser the same remedies to recover possession of the property sold, as are given to taxpayers and to purchasers of land sold by collectors of State and county taxes, by the code of public general laws; and the collector shall account with the commissioners for the amount of said assessment list and all the sums of money collected by him under their order.

P. L. L., 1888, Art. 21, sec. 187. 1880, ch. 105.

456. No person shall keep a dog or bitch in said town without first obtaining a license from the clerk to the commissioners for that purpose, in the month of April of each and every year, and paying at the time of obtaining such license, one dollar for a license to keep a dog, and two dollars for a license to keep a bitch; the owner of every dog or bitch, for