before a justice of the peace of Wicomico county that he will well and faithfully perform the duties of his said office according to law and the ordinances of said town. He shall give bond to the State of Maryland in an amount at least equal to the amount of taxes levied, with surety or sureties approved by the said commissioners, conditioned that he will faithfully perform the duties of clerk, collector and treasurer in all things according to law and the ordinances of the town, and that he will well and truly collect the taxes levied for the use of the town of Sharptown and account for and pay over all moneys that may come into his hands as clerk, collector and treasurer in the manner required by law and said ordinances. If said clerk, collector and treasurer shall fail to qualify within ten days after his appointment, the said commissioners shall appoint some other person to said office, who shall take the oath and give bond as aforesaid, to be approved by said commissioners. In case of vacancy the said commissioners shall appoint some person to fill the office for the unexpired term, under the same terms and conditions as already set forth. The said clerk, collector and treasurer shall attend all the mectings of the commissioners of Sharptown. He shall keep full and accurate account of all the proceedings of the said commissioners, record all ordinances in the ordinance book; and all proceedings relating to the opening, closing, widening, grading or paving of any street or alley, or part thereof, including reports of commissioners on same, in a suitable book and indexing same. He shall keep the assessment books of said town, with names of owners of property arranged alphabetically, and the property sodescribed as to identify same, stating the value of each piece thereof. He shall keep full and fair account of all money received by him and of money paid out, and all moneys paid out shall be by check upon some bank where said money shall be deposited.

1912, ch. 635, sec. 169.

356. Immediately after the levy is made by the commissioners in each year the said clerk, collector and treasurer shall give notice of the making of the levy by posting notice of same in at least four places in the said town. He shall make out and mail or deliver in person to each taxpayer, or his agent, a bill or account of the taxes due by him, giving the amount of real and personal property with which he is assessed, the rate of taxation and the amount of taxes due and the date from which they bear interest. He shall keep a copy of the notice with a memorandum thereon, of the date of mailing, or delivering of said notice, as case may be, which shall be prima facie evidence of the mailing or delivering of same.

1912, ch. 635, sec. 170.

357. On and after the first day of January succeeding the levy for any year the collector may enforce the payment of taxes by giving a written or printed notice to such delinquent, or his, or her agent, and if no agent, or absent, by notice in writing put upon the property of said delinquent, that his, her or their taxes are due and in arrears, and unless paid within