

P. L. L., (1860,) art. 11, sec. 226.

**364.** They may appoint, annually, a collector of taxes in said town; and if any person so appointed shall refuse to act, become disqualified, resign or remove from said town, may appoint another in his place; and in case of the absence or other inability of the collector, the burgess may direct any precept issued by him, to any constable residing in said town, who shall serve and return the same in the same manner as process issued by a justice of the peace.

Ibid. sec. 227.

**365.** The collector shall give bond, with sufficient security, to the burgess and commissioners, for the true and faithful performance of his duties; and such bond shall be liable as constables' bonds are by law.

Ibid. sec. 228.

**366.** He shall act as town constable, and shall have power to preserve the peace and good order of the town, and shall collect all taxes levied by the burgess and commissioners, and shall have the same power to distrain therefor as collectors of county taxes.

Ibid. sec. 229.

**367.** The burgess shall receive and disburse all monies collected under any ordinance or by-laws of the corporation, and shall give bond to the commissioners with such security as they shall require; he shall report annually to the commissioners the general state of the town, with an account of all money received and expended, with the proper vouchers, which report shall be published in the most public places in the town.

Ibid. sec. 230.

**368.** All fines, forfeitures and penalties under the ordinances of the corporation, shall be recoverable before the burgess or before any justice of the peace for Frederick county, in the same manner as small debts; and any person refusing to pay such fines or forfeitures shall be committed to the jail of Frederick county, until payment or discharge in due course of law, and the corporation shall be liable for the jail fees.