

days after the delivery of such account, he may collect the same by distress and sale of the goods and chattels of the delinquent; and he shall account for the amount of such assessment with the mayor and council within three months from the receipt of such warrant and list, and pay over the sums collected, under the penalty of double the amount thereof, to the treasurer of said town.

1886, ch. 290.

**183.** All fines, penalties and forfeitures imposed by this sub-title of this article, or for the violation of any of the ordinances of said town, shall be recoverable in the name of the corporation as small debts, before such justice of the peace of the State of Maryland residing in said town as may be elected police justice for the town by said council, and no other; and said monies so collected shall be paid over into the hands of the treasurer of the town; and should the bailiff arrest any one for violating any ordinance of the corporation or provision of this sub-title of this article, he shall carry the offender before the mayor or police justice, who shall hear the charge and determine the fine according to the ordinances of said corporation or the provisions of this sub-title of this article.

Ibid.

**184.** All taxes levied by said mayor and council, for the general purposes of said town, shall be a lien on the property of the party against whom said tax may be charged, whether such person be a resident or non-resident of the town, whether adult or infant, *non compos, feme covert*, or otherwise; and if said tax cannot be made out of the personal property of such person, then the same may be collected out of the rents of his real estate by judgment and attachment, or the bailiff or collector may sell such real estate for payment of taxes by complying with the same requirements as county collectors are directed to comply with by the code of public general laws, in order to sell real estate for the payment of State and county taxes.

Ibid.

**185.** The bailiff or collector shall collect and pay over to the town treasurer at least twenty-five per centum of the levy placed