

1888, ch. 186.

**141.** The treasurer shall receive all money that may be collected for taxes, fees, fines or otherwise, by any law or ordinance, directly or through the bailiff, collector, clerk or police justice, and credit each item under separate heads, and shall deposit the same in the Salisbury national bank to the credit of the mayor and council, promptly, and make monthly reports; and all such moneys shall be paid out only by order of the council, approved by the mayor, and countersigned by said treasurer. He shall subscribe to an oath for the faithful performance of his duties, and give bond to the State of Maryland in the sum of ten thousand dollars, to be approved by the mayor and council, conditioned for the faithful performance of his duties; and his books shall be subject to inspection by any taxpayer.

Ibid.

**142.** The bailiff, before entering upon his duties, shall subscribe to an oath for the faithful performance of his duties, for the enforcement of the ordinances of the town, and the preservation of its peace and good order. He shall be vested with all the police powers of constable, and any one resisting him in the discharge of his duties shall be liable, upon conviction, to punishment in the same manner and to the same extent as if he had resisted a constable. And he shall perform all such other duties as are or shall be imposed upon him by law, ordinance, or by order of the mayor or council, and he shall pay over all fines and fees that may be collected by him, to the treasurer, monthly.

Ibid.

**143.** The tax collector, before entering upon the discharge of his duties, shall subscribe to an oath for the faithful discharge of his duties, and give bond to the State of Maryland in a sum twice the amount of the taxes levied, approved by the mayor and council, for the faithful performance of his duties. He shall collect all taxes that may be levied by law, ordinance or otherwise, and shall pay the same promptly to the treasurer. He shall keep safe, and return when demanded, his tax assessment books, bills, papers and receipts, and shall make monthly reports of his collections. His books shall be subject to inspection by any taxpayer. All