

therein an account or tax bill showing the amount due by him, if he be a resident of the village; and if he be a non-resident, and in consequence thereof cannot conveniently be served with said account or tax bill, he shall publish said account or tax bill in some newspaper published in Charles county, at the expense of the taxpayer, and may, unless the same be paid within thirty days after the delivery of the publication of such account, collect the same, with all costs, by distress and sale of the real and personal property of the delinquent at public auction, after giving at least ten days' public notice in some newspaper published in said county.

P. L. L., (1860,) art. 9, sec. 77. 1888, ch. 297.

137. The president of the commissioners shall deliver to the purchaser a deed of the property so sold, and the said deed shall convey to the said purchaser the said property, and it shall be presumptive evidence that all the requirements of law have been complied with in making such sale and deed.

Ibid. sec. 78. 1888, ch. 297.

138. The person authorized by the commissioners to collect shall make all collections required of him, and pay the same to the treasurer of the commissioners of the village within four months from the time the tax bill is placed in his hands.

Ibid. sec. 79. 1888, ch. 297.

139. The said commissioners shall annually, on the first day of May, impose on every dog, owned or remaining longer than five days in said village, an annual tax of one dollar; and upon every bitch an annual tax of five dollars; and upon payment of such tax shall issue a permit to the owner of such dog or bitch therein, describing such dog or bitch, to keep the same in said village for twelve months.

Ibid. sec. 80. 1888, ch. 297..

140. The bailiff of said village shall kill any dog or bitch going at large in said village without such permit to its owner, and shall receive such compensation for so doing as the commissioners shall think proper; and upon failure of any bailiff to