

Tax-bills

duty of the treasurer during the month of March succeeding each levy to make out all tax-bills which have not been paid in duplicate form, and to place the same in the hands of the several constables of the districts wherein the property assessed is located or the owners reside, to be delivered to the parties owing the same, and each bill so made out shall contain a notice that if the same be not paid on or before the first day of June next after the date of said bill, the property upon which said taxes may be owing will be levied upon and sold to enforce payment thereof, and there shall be added to the principal sum of such State and county taxes so in default and the interest thereon, the additional sum of twenty-five cents for the payment of the costs of the service of such bill of taxes; the bills so made out shall be placed in the hands of the said constables on or before the first Monday of April after the date thereof, by whom one copy of each such bill shall be delivered to the person or corporate institution against whom it is made out, or in the event of the failure to find such person or tax-payer in the district such tax-bill shall be left with the agent of such tax-payer or conspicuously posted on the property assessed, within thirty days after the receipt of the same, and the constables receiving such tax-bills shall endorse upon one copy thereof the time and manner of service made, which endorsement shall be *prima facie* evidence of the correctness thereof, and shall return the same to treasurer within twenty days after making such service, and the said constables shall receive a fee of twenty cents for each notice served by them, payable by the treasurer out of the additional charge of twenty-five cents aforesaid and the remaining five cents thereof when collected shall be retained by the treasurer for costs of making out the tax-bills; the constable shall have no authority to collect said tax-bill or any portion thereof, and any constable who shall do so or who shall make any false return under the provisions of this section, or refuse or neglect to perform his duty as herein provided shall be liable to indictment therefor, and upon conviction shall pay a fine of fifty dollars, said fine to be collected as other fines and be paid to the treasurer for county purposes; and it shall be the duty of the treasurer to enforce the payment of all taxes remaining unpaid on the first day of June in each year succeeding that in which the same shall have been levied, by a levy upon and sale of the real or personal property of the person or body corporate so neglecting to pay, provided the notice shall have been given by the constables as herein provided; and the said treasurer shall pay over according to law or to the order of the county commissioners, in the manner hereinbefore prescribed, all county taxes and all moneys due said county and collected by him; and he shall also pay over to the treasurer of the State of Maryland according to law, all the State taxes levied in said county and collected by him, and he shall be allowed until the

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