

Publish annual statement SEC. 15 A. *And be it enacted,* That the commissioners shall publish annually a full and complete itemized statement of their receipts and disbursements in some newspaper published in Harford County; said statement to be inserted once only, and at least one week before the annual levy.

Appeal from assessment SEC. 16. *And be it enacted,* Any person may appeal from the valuation made by the assessors to the commissioners at their next regular meeting and the commissioners shall remain in session as long as may be reasonable to hear and determine such appeals and give reasonable notice of such meeting and may abate or increase the assessment as may seem just.

Levying tax—what to be done SEC. 17. *And be it enacted,* That whenever the commissioners shall levy a tax they shall cause to be made out an alphabetical list of persons to be charged therewith, and shall cause to be affixed thereto the respective sums to be collected from each person, and a warrant to the bailiff to collect the same.

Duty of bailiff. SEC. 18. *And be it enacted,* The bailiff shall within thirty days after the receipt of such list and warrant, render to each person named therein an account of the tax, and if he cannot render to any person any such account, by reason of his non-residence or otherwise, he shall publish such account in some newspaper published in Harford County, and post the same in some conspicuous place, and may, unless the same be paid within thirty days, after the publication or delivery of such account, enforce the payment of the same in the same manner, and with the like effect as collectors of State and county taxes now enforce the payment of State and county taxes.

Bailiff to collect SEC. 19. *And be it enacted,* That the bailiff shall make all collections required of him, and pay the same to the clerk in six months from the time the tax list is placed in his hands, and which said clerk shall hold, together with all moneys received by him, subject to the order of the Commissioners.

Fees of bailiff. SEC. 20. *And be it enacted,* That the balliff shall have the same fees for making distresses or making execution for taxes as are allowed county collectors, and for making arrest or serving process for the violation of any ordinance of the corporation, the same fees as are allowed constables for similar services, and when the bailiff wilfully fails to discharge any duties of his office, he may, in addition to the remedy on his bond, be fined by the commissioners in their discretion, not exceeding ten dollars for any one offense, for the payment of which said fine his bond shall be responsible.