

business or occupation within the town limits six months preceding his election; the commissioners now in office shall however serve out their terms for which they were respectively elected, and their successors, after the expiration of their several terms, shall serve for two years, respectively, as above provided.

SEC. 69. Said commissioners may cause an assessment to be made from time to time by some person or persons appointed by them, of the property, real and personal, in the town; and whenever they may deem it necessary for any purpose connected with the government, regulation and improvement of the town, they may levy upon the property assessed such tax, not exceeding in a any one year fifty cents in each one hundred dollars of such assessment, as they may deem necessary, and the assessment of said assessors shall be subject to an appeal, within sixty days of making the same, to the Commissioners of Crisfield.

Make assessment.

SEC. 72. It shall be the duty of each town commissioner to report to the board any property liable to assessment, and it shall be the duty of the bailiff to report any such property which may have been omitted or may not be on the assessment book of said town.

Omission of property.

SEC. 74. Whenever they shall levy a tax for corporate purposes of said town, they shall make out an alphabetical list of the persons chargeable therewith, with the sums payable by each annexed, and shall also annex thereto a warrant to the collector to collect the said tax; and the collector within thirty days after receiving such warrants and lists, shall deliver to each person therein named an account of the taxes payable by such person, and unless the said taxes shall be paid within twenty days after such account shall have been received, the collector may collect the same by distress and sale of the goods and chattels of the delinquent, after advertising in four public places in said town; or if there be no goods or chattels, by sale of his real estate, and then his rights, duties and mode of procedure shall conform to the then existing laws governing the sale of real or leasehold estate for county and State taxes in Somerset County; and the said collector shall be required to give satisfactory bond as collector of taxes. in such sum as the commissioners shall designate, not to exceed twenty thousand dollars, conditioned for the performance of his duties in collecting the town taxes; and each collector shall, within four months after the receipt of said warrant and list, account for and pay the sums collected, to the commissioners. and in default of so doing, his bond shall be responsible for all sums not collected or allowed to be insolvent; but the said town com-

Collector--duties of.