a justice of the peace resident in said town, and a certificate of every such oath, signed by the person administering the same respectively, shall be annexed to the polls; and the Commissioners of Laurel are hereby vested with power and authority to pass all ordinances necessary and proper for the manner of the election returns, and the failure of the judges of election to attend at the time appointed for holding any election, and the manner and time of destroying the said election returns.

ers to qualify.

Sec. 35. And be it enacted, That the commission-Commission- ers elected under this act shall immediately qualify and enter upon the duties of their office, and serve for one year from the time of said election or until their successors are elected and qualified; all future commissioners elected according to this act shall qualify by the second Wednesday in May succeeding the election, and take possession of their office the second Wednesday in May in each year thereafter, and a failure to qualify within the time herein prescribed shall be deemed a refusal on the part of the party failing to accept the office, whereupon a new election shall be proclaimed to fill the vacancy occasioned thereby.

qualification.

Sec. 36. And be it enacted, That the commissioners of Laurel shall be judges of the qualification of its own members, and may provide by ordinances for contested elections.

Treasurer to collect taxes.

Sec. 37. And be it enacted, That the treasurer of said town shall be the collector of taxes for the said town, with power and authority to receive and collect all taxes levied annually by the commissioners of said town by distress, or levy and sale upon either real or personal property of the delinquent.

Levy taxes.

Sec. 38. And be it enacted, That the said commissioners shall have power to levy and collect taxes in said town not exceeding in any one year twenty cents in the one hundred dollars worth of assessable property, which said tax shall be levied during the month of June in each year, and the taxes so levied shall be considered due and in arrears on the first day of January succeeding the date of their levy; and it shall be the duty of the commissioners to-

When due.