one hundred dollars assessed valuation. The fiscal year of said town shall be the calendar year. The commissioners shall not levy for municipal purpose upon any farm land within the corporate limits of Templeville so long as such property retains its character and is used solely for farming.

SEC. 13. And be it further enacted, That all taxes levied under the authority of this act shall be a lien on any and all property of the person, company or corporation against whom they are levied, and the commissioners shall by ordinance or resolution provide for the systematic and orderly collection of taxes consistent with those provisions of Article 81 of the Code of Public General Laws of Maryland applicable thereto.

The bailiff or Commissioners of Templeville upon receiving notice from the Treasurer of Queen Anne's or Caroline Counties, as the case may be, as provided by Section 74 of Article 81 of the Annotated Code of Maryland (1943 Supplement) not later than thirty days after receipt of said notice shall certify to said Treasurer a statement of all taxes due the town of Templeville and the payment of said taxes shall be enforced in accordance with the provisions of the general laws relating to tax sales as provided by section 72 to 90V of Article 81 of the Annotated Code of Maryland (1943 Supplement). The payment of said taxes may be enforced in any other manner now provided by law.

Taxes on personal property shall be collected as is now provided by law for the collection of such taxes due Queen Anne's or Caroline Counties, as the case may be.

SEC. 14. And be it further enacted, That the bailiff or the clerk shall attend the meeting of said commissioners, and shall each take and subscribe an oath, to be administered by one of the commissioners, for the due and proper discharge of the duties of their respective offices; and the commissioners may take bond from the bailiff for the faithful performance of the duties of his office; the bailiff shall arrest and carry before some justice of the peace, resident in said town, to be dealt with as hereinbefore provided, any person found breaking the peace or disturbing the quiet and order of said town, or violating any of the ordinances made for securing the safety of the property or the lives of the inhabitants of said town; and he shall have power to summon any of the inhabitants of said town to assist him when he deems it necessary.