

ceed to ascertain the amount necessary to be levied for the use of said corporation and the rate of taxation; and shall cause to be made and delivered to the bailiff a book containing an alphabetical list of the taxpayers in said town, together with the aggregate assessment of each, and the rate of taxation, and the amount of taxes due and owing from each taxpayer under said levy and assessment.

292. The bailiff appointed by said Commissioners shall, before entering upon the duties of his office, make and subscribe an oath before a justice of the peace or a notary public for Caroline County, that he will faithfully and impartially perform the duties imposed upon him by the Act of incorporation and the by-laws and ordinances of said Commissioners; and shall execute to the State of Maryland a bond with surety or sureties, to be approved by said Commissioners, in the penal sum of Five Hundred Dollars, or in such penalty over that amount, not exceeding One Thousand Dollars, as said Commissioners may prescribe, conditioned that he shall well and faithfully perform the duties of said office in all things, appertaining thereto according to law and the ordinances of said Commissioners, and shall well and truly collect and pay over to the said Treasurer of said corporation all taxes levied by said Commissioners, and all other sums of money that may be received by him for the use of said corporation; and his bond aforesaid shall be recorded in the office of the clerk of the Circuit Court for Caroline County, and a certified copy under the hand of said clerk and seal of said court shall be received and taken as evidence in any of the courts of this State or by any justice of the peace.

293. On the first day of December in each year taxes shall be deemed to be in arrears, and interest shall be charged and collected on all taxes not then paid from the first day of the preceding September, the date when they shall become due and payable; and immediately after the first day of December the bailiff shall deliver or mail to the best known post-office address of every delinquent who has not prior thereto received the same, an account of his assessment and the taxes and interest due thereon, with a notice or warning to said delinquent thereto attached, that unless payment be made in full within twenty days from the mailing or delivery of such notice, or posting such notice upon the premises, that the same will be collected by process of law.

The said bailiff shall collect and pay over to the Treasurer all taxes levied by the Commissioners and placed in his hands for collection on or before the first day of July of the next succeeding year; and for the purpose of enforcing the fore-