

next render to each person or corporation named therein an account of his taxes. Said taxes shall be due and payable on the first day of September next following said levy and on all taxes paid in full before said date, the Mayor and Town Council may in their discretion allow a discount, not to exceed five per cent.

420. All taxes levied by said Mayor and Council, for the general purpose of said town shall be a lien on the property, from the date of said levy, of the party or parties against whom said tax may be charged, whether such person be a resident or non-resident of the town, whether adult or infant, non compos, feme covert or otherwise, and said tax may be made out of the personal property of such person or corporation, or collected out of the rents of his, her, their or its real estate by due process of law, or the clerk as tax collector may sell such real estate for the payment of taxes by complying with the same requirements as the Treasurer of Garrett County.

425. The Town Clerk, before entering upon his duties, shall execute a bond as required by the ordinance of the town and shall take the same oath as that prescribed for the members of the council; he shall be present at all meetings of the Mayor and Council; he shall keep a correct record of their proceedings and an account of all their financial transactions; he shall enter all ordinances passed by the Mayor and Council, and signed by the Mayor, in a book kept by him for that purpose, and the books of said corporation shall be open for inspection by any taxpayer at all times, and copies of all ordinances shall be put up in the public places of said town; he shall have power to administer oaths or affirmations to any person presenting a claim against the said corporation to the Town Council, and shall have power to take affidavits to all papers to be filed with the said Town Council, and to administer oaths to any person who is examined as a witness in any matter before the Town Council, for which services for administering oaths and taking affidavits aforesaid, the said clerk shall not be entitled to make any charge, the same being made a part of his official duties as clerk; he shall collect all taxes and other claims which may be due the corporation and shall pay over and account for the same at such time and in such manner as may be prescribed by law or the ordinances made in pursuance thereof; he shall assess all the improvements or additions to property in the town which may be made after a general assessment, and an