

assessed and finally awarded; providing always, that no private property shall be taken for corporate use without compensation to the owner thereof.

Bailiff file bond **Duties.** **Collection of taxes.** **Subject to suit.**

SEC. 18. *And be it enacted,* That the burgess shall appoint annually a bailiff for said town, which appointment shall be subject to the approval of the commissioners; before said bailiff enters upon his duties, he shall file with the clerk of said corporation a bond, with security, to be approved by the burgess and commissioners, made to the said corporation, for the faithful discharge and performance of his duties under this act, and under the ordinances passed by said commissioners; it shall be the duty of said bailiff to perform his duties under this act and the laws and ordinances of said corporation, and in the execution of the duties of his office, he shall have all and the same powers and authority within the said corporate limits of said town of a constable; he shall pay over to the clerk and treasurer all moneys coming into his hands for and on account of said corporation; he shall be the collector of all taxes levied by said corporation, and shall collect said taxes by distress or execution in the same manner as the county taxes for Carroll county are now collected, and shall for that purpose have all the powers and indemnities in his office that the tax collectors of the county taxes of Carroll county now have; he shall immediately upon the collection of any money for taxes, pay all and every sum of the same over to the clerk and treasurer of the corporation, and he shall be subject to suit on his bond and criminal prosecution as the tax collectors of Carroll county now are; he shall receive the same fees in the performance of his duties as bailiffs or constables do in like cases and for like services, and for such compensations for the collection of taxes and other duties as shall be provided by ordinance of the corporation.

Taxes a lien.

SEC. 19. *And be it enacted,* That all taxes levied on property assessed as provided for by this act, shall be a lien on the said property, real or personal, of the taxpayers of said town, respectively, until paid, and the burgess and commissioners shall charge interest on said taxes after thirty days from the time when such taxes are due and payable, and may also allow a discount not exceeding five per cent. for prompt payment thereof, and all taxes levied shall be collected by the corporation bailiff in the same manner that the