

and Town Council may, in their discretion, allow a discount on all taxes paid within the said sixty days, not to exceed three per cent.

Recovery of penalties.

181. All fines, penalties and forfeitures imposed by this charter, or for the violation of any of the ordinances of said town, shall be recoverable in the name of the corporation as small debts, before such justice of the peace of the State of Maryland, residing in said town, as may be elected police magistrate for the said town, by said council, and no other; and said moneys so collected shall be paid over into the hands of the treasurer of the town; and should the bailiff arrest anyone for violating any ordinance of the corporation, or provision of this charter, he shall carry the offender before the Mayor or police magistrate, who shall hear the charge, and determine the fine according to the ordinances of said corporation, or the said provisions of this charter.

Sale of property for taxes.

182. 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 if said tax cannot be made out of the personal property of such person or corporation, then the same may be collected out of the rents of his, her, their or its real estate, by due process of law; or the bailiff or collector may sell such real estate for payment of taxes by complying with the same requirements as the Treasurer of Garrett county has, under the Local Laws of Garrett county.

Collection of taxes by bailiff.

183. The bailiff or collector shall collect and pay over to the Town Treasurer all taxes collected of the levy placed in his hands for collection, monthly, dating from the date of said levy, and shall give bond, conditional, accordingly; and on all taxes remaining unpaid after the first day of January next following the said levy, he shall charge and collect interest from the said first day of January, at the rate of six per cent. per annum, to be accounted for with the tax; and in all suits by the said Mayor and Council, upon the bonds of said bailiff or collector for any neglect of duty, or for his default in not collecting any tax placed in his hands according to law, or for breach of his duty in not paying over money collected by him, proof of the delivery of the levy list shall be sufficient *prima facie* evidence to entitle said Mayor and Council to receive