

may impose fines, penalties and forfeitures for the violation of their ordinances, and may commit all offenders to the county jail until the same be paid, with costs, as in such cases by law provided.

Assessment of property. SEC. 13. *And be it enacted,* That they may, as often as they deem it advisable, cause an assessment to be made of all real and personal property within said town, or the corporate limits thereof, by a person to be appointed and paid by them, which assessment shall not exceed the assessment of the same for county purposes; and the commissioners may levy a tax thereon not exceeding ten cents on each hundred dollars' assessed valuation.

List of tax-payers. SEC. 14. *And be it enacted,* That when the commissioners shall levy a tax, they shall cause to be made out an alphabetical list of the persons charged therein, and cause to be fixed thereto the respective sums to be collected from such persons, and a warrant to the bailiff to collect the same.

Collection of taxes. SEC. 15. *And be it enacted,* That the bailiff shall, within ten days after the receipt of such list and warrant, render to each person named therein an account of tax bill, showing the amount due by him, if he be a resident of the town, and if he be a non-resident, and in consequence thereof cannot be conveniently served with said account or tax bill, he shall give public notice of said account or tax bill by publication in some newspaper in Prince George's county, once a week for two successive weeks, and may, unless the same be paid within one hundred and twenty days after the delivery of such account or tax bill, or publication of such notice, collect the same with all costs, by distress and sale of the real and personal property of the delinquent, at public auction, after giving at least ten days' notice of such sale in some newspaper published in said county.

Deed to purchaser. SEC. 16. *And be it enacted,* That the president of the commissioners shall execute and deliver a deed of the real property so sold, and the said deed shall convey to the purchaser the said property, and shall be presumptive evidence that all the requirements of the law have been complied with in making such sale and deed; but the delinquent taxpayer shall have the right to redeem at any time within two years from the date of the deed, by paying the unpaid tax and costs, with legal interest, and a penalty of ten per cent. thereon.