

17. All taxes levied under section fifteen shall become due and demandable on the first day of the succeeding July, and all unpaid taxes shall be chargeable with interest from that date, and the chief bailiff shall, within ten days after the receipt of the list and warrant, render to each person named therein an account or 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 such account or tax bill, and may, unless the same be paid within one hundred and twenty days after the delivery or publication of such account, 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' public notice of such sale in some newspaper published in Caroline county.

When taxes due.

19. That the chief bailiff shall make all collections of taxes and pay them over to the treasurer, who shall receive all money paid for the use and benefit of the corporation. The treasurer shall keep an account of the receipts and disbursements of the funds of the corporation in a well-bound book to be provided by the commissioners for that purpose, and shall render an account to the commissioners when required by them for all moneys received by him, and shall promptly pay to the order of the commissioners, under such regulations as they may prescribe, all sums of money so received by him. The bailiff shall receive for his services as collector of taxes, such compensation as the commissioners may direct, not exceeding ten per cent. of his collections.

Duty of bailiff.

23. That any fines, penalties and forfeitures imposed by this charter, or any ordinance of the commissioners, may be collected by proceedings in the name of the commissioners before the president of the commissioners or a justice of the peace; and the said president or justice of the peace shall have the power to commit the offender to the county jail on failure to pay such fines and forfeitures, until the same shall be paid with costs, and one-half of all fines, penalties and forfeitures arising under this charter or any ordinance, rules and regulations passed by said town commissioners, shall be turned over to the town treasurer for town purposes and the remaining one-half retained by the bailiff.

Recovery of penalties.

SEC. 2. *And be it enacted*, That this act shall take effect from the date of its passage.

Effective.

Approved April 4, 1896.