

CHAP. 370. day of January in each year the collectors shall deliver to each delinquent an account of his assessment and taxes due thereon, and unless payment be made in full, the said collector shall, on or after the fifteenth day of June in each year, publish a list of said delinquents, together with the amount of taxes, State and county, due and payable by each delinquent, in two newspapers of opposite political parties, printed and published in said county, giving the same two consecutive weekly insertions, for which publication the said collectors may charge and collect from each delinquent so advertised a sum not exceeding twenty-five cents; and it shall be the duty of the collectors after sixty days from the last publication of the list of delinquents to sell the real or personal property of any person, body politic or corporate who may be then owing State or county taxes due and in arrears as aforesaid, in accordance with the power and mode of procedure for collection under the Code of Public General Laws.

Copy of
assessment
list to be
delivered to
tax collectors

Section 222. That it shall be the duty of the said clerk and treasurer of the said county within twenty days after the annual tax levy shall have been made to deliver to each of said tax collectors in said county a complete and exact copy of the assessment list for said collector's district showing the aggregate assessment of every person, corporate institution or set of persons, alphabetically arranged, as the same shall then appear on the assessment book of such district, and also to deliver to said collectors a certified copy of the rule or resolution of the said commissioners making said tax levy, and duplicate of such list should at all times be kept in the office of the County Commissioners by the said clerk and treasurer for public inspection, and the said clerk and treasurer shall from time to time, as reports are made to him by tax collectors, make such entries upon said lists as will show what persons in the several districts have paid their taxes.

Bond to be
put in suit.

Section 225. The bond of any collector failing to comply with the preceding sections shall be put in suit by the County Commissioners at the January term of the Circuit Court for Somerset County in the year following the year in which said taxes become due and payable, and no postponement of said action shall for any cause be had, and the Court shall enter up judgment or production of the bond, or a certified copy thereof, for the penalty thereof, to be released on the payment of whatever sum may be found to be due from said collector, but the burden of proof shall be on the collector to show payments made or claimed by him, otherwise the whole sum placed in his hands for collection shall be deemed to be due.