

CHAP. 262

collector and the other to be held by the city, and shall annex a warrant to the tax collector to collect the same, and the treasurer shall receipt for each of said items of taxes, water rents or assessments collected and turned over to him by the tax collector, and shall make a note on the list retained by the city in each case, and the list handed to the collector shall be marked paid by him, as to each item so paid, as soon as the same shall have been paid, and said list shall remain the property of the city, and shall be open at all times to the Mayor and Councilmen, or such agent as they may appoint to examine the same, and said tax collector and said bondsmen shall be chargeable with all the items on said several lists not marked paid, or not actually paid over to the city, or not allowed as insolvent.

Account to be rendered

156. The collector, within ten days after the receipt of his warrant and list, shall render to each person named therein an account of his tax, and unless the same be paid within three months from the date of the levy, may collect the same as provided by Section 157 of this Article; and all assessments, rents and charges made by said Mayor and Councilmen, for the use of water supplies, are hereby made a lien upon the real estate upon which said water was used, of equal rank as other corporate taxes, and shall be collected as other corporate taxes are authorized to be collected under Section 157 of this Article.

Collection of taxes, etc

157. All taxes, water rents and assessments may be collected by such collector in the name of the Mayor and Councilmen of Frostburg, by suit against the party or parties chargeable with the payment of such tax in the usual manner, and by execution after judgment recovered, or attachment, or the collector may sell real estate, in the same manner as now provided, in the case of the sale of real estate for taxes in Allegany county; provided, however, that an advertisement in one newspaper published in the city of Frostburg shall always be deemed a sufficient advertisement of any such sale made hereunder.

MAY PURCHASE LAND, WATER COURSES, SEWERS.

May purchase land, water courses, sewers.

158. The said Mayor and Councilmen are authorized to acquire by purchase from the owner or owners thereof any land, real or leasehold estate, improved or unimproved, right of way, easement, water right or water course, which they