

that may be received by him for the use of said corporation ; and his bond aforesaid shall be recorded in the office of the clerk of the Circuit Court for Caroline county, and a certified copy under the hand of said clerk and seal of said court shall be received and taken as evidence in any of the courts of this State or by any justice of the peace.

CHAP. 284

SEC. 22. *And be it further enacted,* That it shall be the duty of the bailiff, in addition to the duties now required of him, to collect all taxes levied by said commissioners and placed in his hands for collection, and to pay over said taxes to the treasurer, as the same may be collected by him from time to time.

Collect taxes

Section 23. *And be it further enacted,* That on the first day of December in each year taxes shall be deemed to be in arrears, and interest shall be charged and collected on all taxes not then paid from the first day of the preceding September, the date when they shall become due and payable ; and immediately after the first day of December the bailiff shall deliver or mail to the best known postoffice address of every delinquent who has not prior thereto received the same an account of his assessment and the taxes and interest due thereon, with a notice or warning to said delinquent thereto attached, that unless payment be made in full within twenty days from the mailing or delivery of such notice, or posting such notice upon the premises, that the same will be collected by process of law ; and the said bailiff may, at any time between the first day of December and the first day of February proceed to seize, levy upon and sell the property of such delinquent or so much thereof as may be necessary to pay said taxes with interest and cost thereon, by giving at least twenty days' notice of the time, place and terms of sale in some newspaper published in Caroline county, and on all tax bills unpaid on the first day of February in each year, the said bailiff shall collect for his own use three per cent. on the amount of taxes and interest due by each delinquent to be collected by him from the person owing said taxes, at the same time and in the same manner that such taxes are collected ; after the expiration of the notice aforesaid to said delinquent taxpayer, the bailiff shall forthwith proceed to seize, levy upon, advertise and sell the property of said delinquent, or so much thereof as may be necessary to pay

Arrearage of taxes.