

hear evidence under oath to be administered by the president of the board, or in his absence by one of the other commissioners, tending to show any inequalities or omissions in the assessment, in order that the same may be corrected according to law.

74. Whenever they shall levy a tax for corporate purposes of said town, they shall make out an alphabetical list of the persons chargeable therewith, with the sums payable by each annexed, and shall also annex thereto a warrant to the collector to collect the said tax; and the collector after receiving such warrants and lists shall deliver or post the same tax notices, and his rights, duties and mode of procedure shall conform to the then existing laws governing the sale of real or leasehold estate for State and county taxes in Somerset county; and the said collector shall be required to give satisfactory bond to the State of Maryland as collector of taxes, in such sum as the commissioners shall designate, not to exceed twenty thousand dollars, conditioned for the performance of his duties in collecting the town taxes.

Tax lists.
Bond of collector.

75. Any person who shall pay his taxes levied as aforesaid, within thirty days after the tax list is placed in the hands of the collector for collection, shall be entitled to a discount of five per cent. thereon, which discount shall be allowed to the collector in his settlement with the commissioners.

Discount.

76. All municipal taxes levied under this sub-title shall be in arrear and bear interest after the first day of January next after such taxes are levied and assessed; and every collector of taxes shall collect and pay over in cash any levy placed in his hands, except insolvencies allowed by the commissioners, before the last day of January, in the year after the taxes are in arrear, and shall make monthly payments to the treasurer; and upon his failure so to do, the official bond of such collector shall at once be put in suit to the April term of the Circuit Court of Somerset County.

When taxes in arrear.

82A. The commissioner shall cause each male citizen of said town, over twenty-one years of age, who does not pay taxes on real or personal property, to be enrolled and to work on the streets and alleys of said town, under the supervision of a bailiff, at least one and not more than two days in each year, or furnish a substitute; and if any person, as aforesaid, after having been summoned, in writing, one day previous to the day appointed by the bailiff for working on said streets, shall

Non-taxpayers to work upon streets.