

SEC. 59 A. The said commissioners shall annually appoint a collector of the taxes levied by them. Before such collector shall begin the collection of said taxes, he shall give bond, conditioned for the faithful discharge of the duties of his office, in such sum and with such surety as said commissioners shall demand. His compensation shall be fixed and paid by said commissioners. The said commissioners may appoint and direct the bailiff of said town to collect said taxes, and pay him such compensation, and require of him such bond as they shall deem right.

Collector of taxes.

Bond.

Compensation.

SEC. 59 B. All taxes levied for the use of said town shall be due and payable on the first day of June in the year in which they are levied; from and after that date they shall be in arrear, and shall bear interest from that date until paid; all such taxes shall be liens on the real estate of the person assessed, from the time they are levied.

Taxes, when due.

SEC. 59 C. If the said taxes, when due and in arrear, be not paid upon the demand of the collector, he may proceed to collect the same by way of distress or execution, in the following manner: He shall leave with the party by whom the taxes are to be paid, or with one of them, if more than one, or at his or their usual place of abode, or at the usual place of abode of one of them, if said parties, or any of them, reside in said town or in Queen Anne's county; or if none of said parties live in said town, or in said county, set up on the land or premises where real estate is to be distrained or sold, or deliver to any person in possession or custody of same, if personal property is to be distrained or sold, a statement showing the aggregate amount of property of every description with which the person is assessed, and the amount of taxes due thereon, with a notice annexed thereto, that unless the taxes so due are paid within thirty days thereafter he will proceed to collect the same by way of distress or execution, to be levied on said real or personal property.

Collection of taxes in arrear.

SEC. 59 D. After the proceedings required by the preceding section shall have been had, if the said taxes are not paid, the collector shall levy upon any property of said delinquent, real or personal or both, which he may find at any place in said county, and after giving twenty days', at least, notice of the time and place of sale by advertisement in at least one newspaper published in said town and by notice set up at the courthouse door in said town, shall, agreeably to said notice, either

Sale of property for taxes.