

thereon a tax not exceeding in any one year fifty cents on every hundred dollars' worth of assessable property.

180 The Mayor and Town Council shall have power to levy and collect taxes not to exceed fifty cents on the one hundred dollars' worth of assessable property in any one year, and whenever the said council shall levy a tax, which levy shall be made out on the first Monday in May in each year, an alphabetical list of the persons chargeable therewith shall be made out and affixed thereto the respective sums to be collected from each person, and annexed to said list shall be a warrant to the bailiff or collector to collect the same, and said bailiff or collector shall within twenty days after the receipt of such warrant and list render to each person named therein an account of his tax, and may, unless the same be paid within sixty days after the date of said levy, collect the same by distress or other due process of law and sale of goods and chattels of the delinquent, and the bailiff or collector shall account for the amount of such levy with the Mayor and Town Council within three months from the receipt of such warrant and list, and pay over the same collected under the penalty of double the amount thereof to the treasurer of said town. The Mayor and Town Council may in their discretion allow a discount on all taxes paid within the said sixty days not to exceed five per cent.

Levy and collect tax.

181. All fines, penalties and forfeitures imposed by this charter, or for the violation of any ordinance of said town, shall be recoverable in the name of the corporation as small debts before such justice of the peace of the State of Maryland residing in said town, as may be elected police magistrate for the said town by said council and no other, and said monies so collected shall be paid over into the hands of the treasurer of the town, and should the bailiff arrest any one for violating any ordinance of the corporation or provision of this charter he shall carry the offender before the Mayor or police magistrate, who shall hear the charge and determine the fine according to the ordinance of said corporation or the said provisions of this charter.

How fines, etc., are recoverable

182. All taxes levied by said Mayor and Council, for the general purpose of said town shall be a lien on the property, from the date of said levy, of the party or parties against whom said tax may be charged, whether such person be a resident or non-resident of the town, whether adult or infant, non compos, feme covert or otherwise, and if said tax cannot be made out of the personal property of such person or corporation then the same may be collected out of the rents of his,

Lien on property.