

what paid out, special funds to be kept under separate heads. All books, papers and documents and other supplies shall be supplied by and be the property of the Mayor and Council of Crisfield, and shall be turned over by him to his successor in office when duly qualified. Said ordinance, books, accounts, proceeding and the records thereof shall be public records and open to inspection by citizens of the town upon proper occasion and under reasonable regulation. He shall on each day deposit in some bank or banks in Crisfield, to be designated by the Council, to the credit of the Mayor and Council of Crisfield, all moneys received or collected by him for taxes, or from any other source, belonging to them, up to the time of making such deposit. Said money shall only be paid out on check signed by the Treasurer and countersigned by the Mayor, on the order of the Council, and only for such debts or purposes as may be designated by the Council.

76. Immediately after the levy is made by the Council in each year the said collector shall give notice of the making of the levy in one or more newspapers published in said city. He shall make out and mail or deliver in person to each taxpayer or his agent a bill or account of the taxes due by him, giving the amount of real and personal property with which he is assessed, the rate of taxation and amount of taxes due and the date from which they will bear interest. In case the owner or his agent of sufficient personal property can not be found, he shall attach the aforesaid bill or account, or a conspicuous part of the real property so assessed to him or her. He shall keep a copy of the notice, with a memorandum thereon of the date of mailing, delivering or posting of said notice or the property, as the case may be, which shall be prima facie evidence of the mailing, delivering or posting of same.

77. On and after the first day of January succeeding the levy for any year the collector may enforce the payment of any taxes due and owing by mailing or delivering to the delinquent taxpayer or his agent, or by posting, as provided in Section 76, on property when owner or agent cannot be found, a notice giving the amount of taxes due, warning said delinquent that if said taxes are not paid within twenty days from the date of said notice he will proceed to sell the said delinquent's property for the payment of said taxes, interest and the penalty thereon. At the expiration of said time he may advertise said property or any part thereof by two successive insertions in some newspaper published in Crisfield prior to the day of sale, and by such other notice as he may deem proper, and sell said property so advertised, until said taxes and penalties, together with the costs of advertising, not to exceed three dollars for any one