

received by him and pay out the same only on the order of the Burgess and Commissioners. He shall exhibit his books, vouchers and accounts to the Burgess and Commissioners whenever they shall so order. Both Tax Collector and Treasurer shall give bond to the Burgess and Commissioners, to be approved by them, for the faithful discharge of their duties, in a penalty double the amount of the tax levy, and shall receive such compensation for their services as the Burgess and Commissioners shall deem proper, to be fixed at the date of their appointment. All money in the hands of the retiring Treasurer shall be paid to his successor, and the retiring Tax Collector shall collect the taxes due from the term of his appointment and pay the same to the Treasurer, except when such Collector shall have been dismissed for cause, when the duties of his position shall devolve upon his duly appointed and qualified successor.

Any tax collector or treasurer violating any duties imposed upon him by the provisions of this section shall be liable to a fine of not less than \$20.00 nor more than \$100.00, or to imprisonment in the County Jail for not less than 10 days nor more than 60 days, or both in the discretion of the Court, and any person fined or imprisoned, or both, for any such violation after due trial before a Justice of the Peace of the State of Maryland, shall have a right to appeal to the Circuit Court for Washington County, as provided for in Chapter 482 of the Public General Laws of Maryland of 1914.

All proceedings for the collection, by law, of taxes in arrears, shall be brought, in the name of the Collector as "Collector of taxes to the Burgess and Commissioners of Sharpsburg"; and he may collect such taxes by distraint, execution, action in debt, attachment or any process permitted in Maryland for the collection of debts.

All judgments obtained under this section shall recite that they are for taxes in arrears, levied by the Burgess and Commissioners of Sharpsburg for the year or years mentioned therein; and when duly recorded by the Clerk of the Circuit Court for Washington County shall have priority over all other liens on the property upon which the said tax was levied, except those of the State of Maryland or of Washington County; and the provisions of this Section shall apply to all taxes now due or that may hereafter be levied by the Burgess and Commissioners of Sharpsburg.