

constables shall within ten days after receipt of the same leave a copy of each bill 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 collection district for which the taxes are delinquent, or if none of the said parties live in the said collection district, set up the same on the land or premises where the land or real estate is to be distrained or sold, or deliver to any person in possession thereof; and the constables receiving such tax bills shall endorse upon one copy thereof, the time and manner of service made, and shall return the same to the collector within five days after making such service; the said three tax collectors or their deputies are also authorized to serve such tax bills and notices in conformity with the foregoing provisions of law, in their respective collection districts as hereinbefore provided.

The said constables or their deputies shall be paid a fee of 50c for each tax bill and notice so served and returned by them respectively, which sum shall be paid by the County Commissioners and added by the collectors to the principal sum of such state and county taxes, interest and costs as aforesaid and collected as hereinbefore provided.

The constables of Allegany County designated to serve the notices hereinbefore set forth shall have no authority to collect such tax bills nor any part thereof, and any constable who shall do so or shall make any false returns under the provisions of this section, shall be liable to indictment therefor, and upon conviction he shall pay a fine of fifty (\$50.00) dollars for each offense, one-half to go to the informer and the other half to the Treasurer of Allegany County, to be placed to the credit of the Contingent Fund. On or before the first day of April after the said first day of January, each of said collectors shall file with the Clerk to the County Commissioners a list of all delinquent taxpayers against whom said notice has been issued as herein provided. At the same time each of said collectors shall file with said Clerk to the County Commissioners a statement of all expenditures made by him in the collection of taxes, showing to whom and for what purpose said expenditures have been made; said statement shall be under oath, and any false statement shall be perjury and prosecuted as such.