

first day of April of such calendar year, and shall be overdue and in arrears on the first day of the succeeding October, and shall bear interest at the rate of one-half of 1 per cent. for each month or fraction of a month thereafter until paid; provided, however, that the Commissioners may allow such discounts for payments prior to said first day of October, and charge and collect such penalties for failure to make payment before said first day of October as may prior to the date of finality be fixed by ordinance or resolution of the Commissioners, not exceeding, however, the discounts and penalties now allowable by law or ordinance. The Commissioners shall appoint a collector, who may be the bailiff of said town, at the time the annual levy is made. The Collector, within ten days after his appointment shall give bond to the State of Maryland in double the amount of taxes to be collected, and conditioned for the faithful performance of the trusts reposed in him as collector, with sureties to be approved by the Commissioners, and on failure to give bond within the time specified, the Commissioners shall appoint another person as collector. Should the collector fail to collect and turn over the taxes so levied and placed in his hands for collection on or before the first day of January after the levy of such taxes, the Commissioners may order suit upon such collector's bond, within thirty days after any taxes are due and demandable, the collector shall give written or printed notice to such delinquent, or his, her or their agent, and if no agent, or absent by notice in writing, as provided, put upon the property of said delinquent, and that his, her or their taxes are due and in arrears, and unless paid within two months after the service of such notice, he will proceed to collect such taxes in arrears with interest and costs. If after the expiration of the time given in said notice the taxes so levied and in arrears are not paid, the collector shall levy upon any property of such delinquent he may find in the limits of Delmar, and if personal property is levied upon, he shall proceed to sell the same after giving at least ten days' notice in writing or by printed hand bills posted in said town, describing such personal property, and the time and place and hour of sale. If real estate is levied upon, the collector shall give notice of the time and place and hour of sale by advertisement in some newspaper published in Wicomico County at least three weeks prior to the time of sale. At the time of sale, as per notice given, the collector shall attend in person or by authorized deputy, in writing, and proceed to make such sale. In all cases the terms of sale shall be for cash. After the sale the collector shall, in case of personal property, proceed to distribute the proceeds of sale by retaining enough to pay all costs and taxes, and then pay over to the