

The Commissioners of Queen Anne shall have full power and authority to levy annually upon all the property of the town subject to assessment and tax for State and County purposes, such taxes at such rates as may be necessary, in its judgment, for the expenses of the current fiscal year, including the cost of lighting the streets, lanes and alleys of the town, not to exceed Twenty Cents on the One Hundred Dollars assessed valuation unless a greater rate be approved by referendum to the qualified voters of the Town. The Fiscal year of said town shall be the calendar year. The Commissioners shall not levy for municipal purpose upon any farm land so long as such property retains its character and is used solely for farming, nor upon inventory, merchandise or machinery lying within the corporate limits of Queen Anne.

322M. (400N). All taxes levied under the authority of this sub-title shall be a lien on any and all property of the person, company or corporation against whom they were levied, and the Commissioners shall by ordinance or resolution provide for the systematic and orderly collection of taxes consistent with those provisions of Article 81 of the Code of Public General Laws of Maryland applicable thereto.

The bailiff or Commissioners of Queen Anne upon receiving notice from the Treasurer of Queen Anne's or Talbot Counties, as the case may be, as provided by 72 of Article 81 of the Annotated Code of Maryland (1951 Edition), not later than thirty days after receipt of said notice shall certify to said Treasurer a statement of all taxes due to the town of Queen Anne and the payment of said taxes shall be enforced in accordance with the provisions of the general laws relating to tax sales as provided by Section 70 to 121 of Article 81 of the Annotated Code of Maryland (1951 Edition). The payment of said taxes may be enforced in any other manner now provided by law.

Taxes on personal property shall be collected as is now provided by law for the collection of such taxes due Queen Anne's or Talbot Counties, as the case may be.

322N. (4000). The bailiff or the clerk shall attend the meeting of said Commissioners, and shall each take and subscribe to an oath, to be administered by one of the Commissioners, for the due and proper discharge of the duties of their respective offices; and the Commissioners may take bond from the bailiff for the faithful performance of the duties of his office; the bailiff shall arrest and carry before some justice of the peace, resident in said town, to be dealt