

*the said collector liable to indictment and conviction and punishment for a misdemeanor; and at the end of the time allowed for collection as aforesaid by said collector, he shall make to the County Commissioners a full and complete return, under oath, of the State and County taxes collected by him, of the whole amount of taxes placed in his hands for collection from the State and County since his appointment, and also an alphabetical list of all delinquent taxpayers in each election district and the sum due by each which list the County Commissioners are authorized to have printed in at least one newspaper published in said county; and on failure to pay over to the County Treasurer and to the Treasurer of the State all taxes collected by him, his bond shall be liable for the same, and the County Commissioners and the State of Maryland may cause suit to be brought for the County and State's taxes, respectively, so in arrears of ARREARS, ON the bond given, as hereinbefore required.*

*Upon the expiration of his term of office, the said tax collector shall turn over to the County Commissioners all records belonging to his office and shall be excused of FROM further liability in respect to the collection of outstanding accounts which were assigned to him for collection during his term of office, provided that such outstanding accounts are in good standing and carry the same right of action at law for collection in the hands of his immediate successor in office as they bore when assigned to him for collection.*

101. (a) *To enforce payment of all State and County taxes, the tax collector of Allegany County, Maryland, immediately after the first day of January, succeeding each levy, shall make out bills of all State and County taxes which have not been paid, in duplicate form, and each tax bill so made out shall have a statement showing the aggregate amount of property of every description with which the person is assessed, with the amount of taxes due thereon with a notice annexed thereto, that unless the taxes, with interest and accrued cost so due thereon are paid within sixty days thereafter, he will proceed to collect the same by way of distress or execution to be levied on said real or personal property, provided in cases where said assessment is against personal property only the collector in his discretion may limit said notice to five days.*

(b) *After the collector shall have made duplicate bills as provided for hereinabove, he shall, at his option, serve said duplicate bill and notice on the taxpayer or mail a notice to the taxpayer to the address as shown on the tax records of said collectors; if the taxpayer cannot be located or if the letter is returned by the postal authorities, the collector shall set up the bill and notice on the land or premises where the real or personal property is to be distrained or sold. The said collector shall be paid a fee of 50¢ for each duplicate bill and notice so served and returned by him, which sum shall be added by the collector to the principal sum of such state and county taxes, interest and costs, and shall be collected and remitted as hereinbefore provided. On or before the first day of April after the said first day of January, said collector 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 said collector 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 expendi-*