

[or constable's] bond shall be liable for all such tax bills placed in his hands by such Treasurer to the same extent and in the same manner that it is liable for execution claims issued to him.

94. Whenever it shall be necessary to enforce the payment of taxes by the sale of personal property, and it shall be found that personal property of the delinquent liable for said taxes has been removed from Talbot County to some other county in Maryland, and there has been no change in the ownership of said personal property, the said Treasurer shall make out a bill of such taxes in the usual form with an order at the bottom of said bill directing the Sheriff [or any Constable] of the county in which such personal property shall then be located, to levy upon said personal property of the delinquent, which shall have been removed from Talbot County, as aforesaid, and is still owned by said delinquent, and to sell the same to satisfy and pay the taxes so due; and it shall be the duty of said Sheriff [or Constable] upon receiving such tax bill and order, to levy upon and to sell said personal property of such delinquent in the same manner and upon the same notice, and he shall be entitled to the same fees, as if he were proceeding under an execution from a Justice of the Peace *or Trial Magistrate*; and he shall, immediately after such sale, pay over to the said Treasurer the amount due on said tax bill, and any surplus which may remain after the payment of taxes, interest and costs shall be paid by said Sheriff [or Constable] to such delinquent taxpayer, and the bond of said Sheriff [or Constable] shall be liable for all such tax bills placed in his hands by such Treasurer to the same extent and in the same manner that it is liable for execution claims issued to him.

105. The Treasurer shall issue, whenever requested, [and upon the payment of a fee of fifty cents,] a certified statement over his signature of all taxes assessed [since the first day of January, 1902, that may be due and unpaid at the time of making said certificate, and any lien upon any certain real estate located in Talbot County, and of any tax sale affecting said piece of property since that date;] , *unpaid, and not barred by limitations* and said certificate shall be a bar to the collection or recovery from any purchaser of real estate after the issue of said certificate of any tax or assessment omitted therefrom and which may be a lien upon the real estate mentioned therein, but said certificate shall not affect the liability therefor of the person who owned the real estate at the time such tax was levied or at any time after such levy, and before the issue of said certificate; and said Treasurer shall be responsible to said county for any loss of taxes that may arise from error in said certificate.

110. The County Commissioners shall appoint and furnish the Treasurer an office in the Court House for the transaction of his official business, [and the said office shall be open for that purpose each day of the year, Sundays and legal holidays excepted, from nine o'clock A. M. until four o'clock P. M.] *and shall regulate the hours said office shall be open for that purpose.*

*250. Talbot County is divided into five election districts, as first authorized by Chapter 115 of the Acts of the General Assembly 1798 and confirmed by Chapter 48 of the Acts of 1799, being defined by the Commission appointed dividing the said county into four election districts as provided in Chapter 50 of the Acts of the General*