

83.

It shall be the duty of the County Commissioners as soon as the annual levy shall have been made to give public notice thereof by advertisements, inserted once a week for three successive weeks in a newspaper published in said county, and for the **[Tax Collector]** *treasurer* to prepare the bills of each taxpayer, and on application he shall forward the bill by mail or deliver the same to the person or corporation to whom the property included in such bill is assessed.

84.

It shall be the duty of the **[tax collector]** *treasurer* to enforce the payment of all taxes remaining unpaid on the first day of July in the year following the levy thereof, at any time after the said first day of July succeeding the levy; and they shall proceed to seize, levy upon and sell the property of such delinquent or so much thereof as may be necessary to pay all said taxes, both State and county, with interest and costs thereon.

86.

(a) To enforce payment of all State and County taxes, the **[tax collector]** *treasurer* of Allegany County, immediately after the first day of July, 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]** *treasurer* in his discretion may limit said notice to five days.

(b) After the **[collector]** *treasurer* shall have made duplicate bills as provided for hereinabove, he shall, at his option, serve said duplicate bill and notice on the tax records of ~~said collectors~~ THE TREASURER; if the taxpayer cannot be located or if the letter is returned by the postal authorities, the **[collector]** *treasurer* 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]** *treasurer* 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]** *treasurer* to the principal sum of such state and county taxes, interest and cost, and shall be collected and remitted as hereinbefore provided. On or before the first day of October after the said first day of July, **[said collector]** *the treasurer* 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]** *the treasurer* 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.