

(2) Left with the agent of that taxpayer in the event of the failure to find that person or taxpayer[.];

(3) Posted conspicuously on the property assessed. This shall be done within 30 days after receipt and the constables receiving the tax bills shall endorse upon one copy the time and manner of service made, which endorsement shall be prima facie evidence of its correctness, and shall return it to the treasurer within 20 days after making the service. Constables shall receive a fee of 20 cents for each notice served by them, payable by the treasurer out of the additional charge of 25 cents as provided in this section and the remaining [five] 5 cents, when collected, shall be retained by the treasurer for costs of making out the tax bills.

(d) The constable shall have no authority to collect the tax bill or any portion of it, and any constable who does so or who makes any false return under the provisions of this section, or refuses or neglects to perform his duty as provided in this subtitle shall be liable to indictment, and upon conviction shall pay a fine of \$50.

(E) THE TREASURER SHALL ENFORCE THE PAYMENT OF ALL UNPAID TAXES REMAINING UNPAID ON THE FIRST DAY OF JUNE IN EACH YEAR SUGCEEDING THAT IN WHICH THEY WERE LEVIED BY A LEVY UPON AND SALE OF THE REAL OR PERSONAL PROPERTY OF THE PERSON OR BODY CORPORATE NEGLECTING TO PAY THEM, IF THE REQUIRED NOTICE WAS GIVEN BY THE CONSTABLES IN ACCORDANCE WITH ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND.

[(e)] (F) The treasurer shall pay over according to law or to the order of the County Commissioners all county taxes and all moneys due the county and collected by him. He shall pay over also to the Treasurer of the State according to law all the State taxes levied in the county and collected by him, and he shall be allowed until December 31 of the year next succeeding the levy to complete his collection and to make his final settlement with the County Commissioners and with the Treasurer of Maryland, respectively. He shall have until that time to complete his collections and make his final settlement whether his term of office has expired or not. ALL claims for erroneous, insolvent or uncollectible tax bills for which he claims a credit shall be presented before or at the time specified for the final settlement, and in no case shall the Commissioners allow credit for them after the term specified for final settlement. At the expiration of the time for final settlement his bond or bonds shall be liable for the unaccounted balance in his hands, and the County Commissioners shall enter suit upon the county bond of the treasurer for all county taxes remaining uncollected.

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(c) Any person whose application for a license has been rejected by the board may of right appeal to a Board of