

and to discharge all of the duties pertaining to his office, as are now or may be imposed by law or any ordinance of the town; provided, that before entering upon the duties of the office, the said treasurer shall, annually, give bond to the President and Commissioners with sureties to be approved by them; if the same be a surety bond then the penalty therein shall be equal to the highest estimated amount of funds belonging to the corporation which shall in any calendar month be in the hands of the treasurer or double said amount, if a personal bond be given, the said bond to continue in force until the liability thereunder be terminated by the President and Commissioners and shall be conditioned for the faithful discharge of each and every duty of the treasurer and the said president and commissioners shall have authority, at any time, to require the said treasurer to give additional bond or surety, conditioned as aforesaid, if, in the opinion of the President and Commissioners, an exigency has arisen requiring the same; the said treasurer shall continue in office until his successor is appointed and qualified, but shall be subject to removal for neglect of duty, disobedience or\* orders, malfeasance in office or inability to perform the functions of the office in a satisfactory manner; and as compensation therefor the President and Commissioners shall pay to the treasurer a monthly sum commensurate with the services rendered or pro rata for a shorter period and the President and Commissioners shall have the power, at any time, to fill a vacancy in the office of treasurer which may be caused by death, resignation, removal, loss of residence or otherwise, the said treasurer being required to be a resident of the town of Elkton; the said treasurer, so appointed, shall under said appointment only fill the unexpired term of his predecessor.

1890, ch. 623, sec. 134B. 1896, ch. 463, sec. 134B. 1927, ch. 419, sec. 134B.

**179.** Said treasurer shall have full power and authority for the collection of town taxes, general and special, paving or other liens; and all tax bills, general or special, unpaid on the first day of April, in each year, shall be placed by the treasurer in the hands of the Sheriff of Cecil County, who is hereby authorized, empowered and directed to seize the property of the taxable, real or personal, on which said taxes are due and unpaid and dispose of the same to pay said taxes and the charges thereon and all costs of sale and the said sheriff shall be allowed a commission of eight (8) per centum for the collection of said taxes, which said eight (8) per centum shall be chargeable against the taxable and the said sheriff shall make a monthly return to the treasurer for all taxes collected by him and shall levy upon the property of the taxable, if practicable, within thirty (30) days from said April first, but no taxable shall escape the enforced collection of the aforesaid taxes by failure of the sheriff to make said levy within the time prescribed; if the value of the property levied upon shall not be sufficient to cover the amount of taxes in arrear, charges thereon, and costs of advertising sale, then a less expensive method of advertising and sale shall be adopted by the Sheriff; provided, however, that the Sheriff shall post at least three (3) public notices of any sale in

\*"Of" evidently intended.