

be occupied by churches and public schools, and the same shall be collected by a collector appointed by the said Mayor and common council for the purpose, whose compensation for collecting said taxes shall not exceed five percentum thereof, and who shall give bond in such amount that they shall prescribe, and hold his office during their pleasure, and the collector in collecting the taxes shall have the same power of distraint for the same that the collectors of State and county taxes have. But the tax shall not exceed fifty cents on the one hundred dollars in any one year. It shall be the duty of the Mayor and common council annually during the first week of July to post in at least three public places an itemized statement showing the receipts from all sources of said village of Deer Park for the year ending July 1st and an itemized statement of the expenditures during said year by said Mayor and common council. The said statement shall be verified by the affidavit of the Mayor.

P. L. L., 1888, Art. 12, sec. 86. 1886, ch. 201.

144. The basis of taxation, until a new assessment shall be made as provided in the succeeding section, shall be the assessment now existing.

P. L. L., 1888, Art. 12, sec. 87. 1886, ch. 201.

145. Whenever, from time to time they think it necessary, they may cause to be made a new assessment of the real and personal property within the limits of the town, and for that purpose they shall appoint two of the qualified voters of the town, being freeholders therein, to make such assessments, who, before proceeding in the execution of their duties, shall make oath before a justice of the peace that they will diligently and faithfully, without fear or favor, partiality or prejudice, assess all the taxable property within the limits of the town, taking as the basis of said assessment the market value of said property, according to the best of their skill and judgment; and the assessors shall return to the mayor and common council a fair copy of their assessment in a well-bound book, within one month after their appointment; and they shall receive such compensation for their services as the mayor and common council may allow; and the mayor and common council shall have power to alter and amend said assessments whenever they think justice requires.

P. L. L., 1888, Art. 12, sec. 88. 1886, ch. 201.

146. They shall annually elect a treasurer of the corporation, who may be one of their number, and who shall keep an accurate account of the receipts and disbursements of the funds of the corporation in a well-bound book, and shall render, annually, to them a detailed and full statement thereof, which statement shall be posted in some public place in said town, annually; but before the treasurer shall act as such, he shall give bond to the State of Maryland in such penalty as they may prescribe, with sureties to be approved by them, conditioned that he will well and faithfully account for all moneys received by him from the collector of the corporation, or any other person, for the use of the town; and will also well and truly