

said town, and to give effect to the powers vested in them, and may impose fines, penalties and forfeitures, for the breach thereof; they may remove any officer for misconduct, incompetency or neglect of duty, and if any officer shall die, resign, refuse to act, or within ten days of his appointment, fail to give bond, they may appoint another in his place; and they may exact licenses from persons giving public exhibitions or shows of any description.

P. L. L., 1888, Art. 21, sec. 149. 1860, Art. 20, sec. 115.

345. All taxes, fines, forfeitures and penalties imposed by said commissioners by virtue of any law or ordinance, shall be applied for the use of the town in such manner as may from time to time be directed by ordinance.

P. L. L. 1888, Art. 21, sec. 150. 1876, ch. 170.

346. The treasurer of said town shall keep an account of all money that shall be received and paid away by him as treasurer, and the said account shall be at all times open to the inspection of the commissioners or of any other person interested therein.

P. L. L., 1888, Art. 21, sec. 151. 1876, ch. 170. 1898, ch. 492, sec. 151.

347. All taxes are hereby declared to be liens on the real estate, and to be due and payable by the person or persons, or bodies corporate, or whose property the same may be levied or assessed on the first day of January in each year, and to bear interest from that date; and the said Commissioners shall deliver to the said collector an alphabetical list of all persons or bodies corporate chargeable with taxes, according to the return of the assessor or assessors, on or before the first day of August in each year, and annex thereto a warrant to the collector to collect the same, and the collector within ten days after receiving the said list shall furnish to every person or body corporate so chargeable an account of his tax, to which account shall be annexed a notice that unless the same be paid to the collector on or before the said first day of January, the collector will seize and sell the property so assessed; and the collector shall account with the Commissioners for the amount of said assessment list, and all other sums of money collected by him under their order on or before the first day of June following. The said collector shall have power and authority to sell the real and personal property of any delinquent taxpayer; and the real estate may be sold whether there be personal property or not; and the course of his proceedings, whenever a sale is necessary, shall be the same as those prescribed for collectors of State and county taxes; and it is hereby enacted that the provisions of Article 81 of the Code of Public General Laws, title "Revenue and Taxes," sub-title "Sales by Collectors," shall apply to the town of Oxford, and the Commissioners of Oxford are hereby vested with the same powers that are vested in the County Commissioners of the several counties and the Mayor and City Council of Baltimore City by Section 194 of said Article (1929 Supplement).