

for any one offence for the violation of their ordinances, and commit offenders to the county jail until the same be paid, with costs.

SEC. 14. *And be it enacted*, That the commissioners may pass such ordinances as they may deem necessary for the preservation of the health of the town, and remove all nuisances from and prohibit all business within the corporate limits thereof, as shall, in their opinion injuriously affect the sanitary condition thereof. Health.

SEC. 15. *And be it enacted*, That the commissioners may adopt the current assessment made or to be made on real and personal property for county purposes, and are empowered to levy on said assessed property within the corporate limits an equal tax from time to time, not exceeding in any one year the sum of twenty cents on each hundred dollars assessed valuation; and in no case shall the assessment of property by the corporation exceed the assessment of the same property for county purposes. Assessment.

SEC. 16. *And be it enacted*, That whenever the commissioners shall levy a tax they shall cause to be made out an alphabetical list of the persons charged therewith, and shall cause to be affixed thereto the respective sums to be collected from such persons and a warrant to the treasurer to collect the same. Tax list.

SEC. 17. *And be it enacted*, That the treasurer shall, within ten days after the receipt of such list and warrant, render to each person named therein an account or tax bill, showing the amount due by him, if he be a resident of the town, and if he be a non-resident and in consequence thereof cannot be conveniently served with said account or tax bill, he shall give public notice of such account or tax bill, and may, unless the same be paid within one hundred and twenty days after the delivery or publication of such account, collect the same with all costs, by distress and sale of the real and personal property of the delinquent at public auction, after giving at least ten days' public notice of such sale in some newspaper published in Caroline County. Treasurer to collect taxes.

SEC. 18. *And be it enacted*, That the president of the commissioners shall execute and deliver to the purchaser a deed of the real property so sold, and the said deed shall convey the said property and shall be presumptive evidence that all the requirements of the law have been complied with in making such sale and deed; but the delinquent taxpayer shall have the right to redeem at any time within two years, by paying the unpaid tax, costs with legal interest, and a penalty of ten per cent. thereon. Tax deed.