

Town taxes may be enforced by any legal means or modes provided for the sale of property for delinquent taxes in the State of Maryland.

260. The said Commissioners may annually levy upon the assessable property within the said town by a direct tax, not exceeding seventy-five cents on the one hundred dollars, such sum as they may deem necessary for the purpose of defraying and settling the expenses likely to be incurred by them on behalf of said corporation; and the said Commissioners may apply and appropriate the funds derived from such tax, as well as other funds and money belonging to said corporation in their discretion in paying the costs and expenses of opening, closing, extending, widening, paving and improving streets, alleys and grounds, for providing street lamps and lighting the same, fire engines, fire prevention equipment and apparatus, for removal of garbage, obstructions and nuisances, for setting and digging water pumps and wells, for water and sewerage systems, for street light, for restricting the spread of contagious diseases, for the payment of their officers or employees reasonable salaries, and for such other purposes as in their judgment benefit and subserve the public interest of the town.

261. The said Commissioners shall, as soon as is practicable, proceed to ascertain the amount necessary to be levied for the use of the said corporation and the rate of taxation, and shall cause to be made a book containing an alphabetical list of the taxpayers of said town, together with the aggregate assessment of each, and the rate of taxation and the amount of taxes due and owing from each taxpayer under said levy and assessment.

262. Immediately upon the making of the books specified in the preceding section, the Bailiff shall proceed to collect all taxes levied by the said Commissioners, and to pay over the same, when required so to do by the said Commissioners, to the Treasurer of said corporation; and if any person shall neglect or refuse to pay said taxes on demand, then the Bailiff may furnish to such person an account showing the aggregate of his tax, or if he be absent, deliver the same at the place of his last residence, and unless the same be paid to the Bailiff within thirty days after such account shall have been levied or delivered, the Bailiff may seize and sell the property assessed, or if the same be goods and chattels (and cannot be found as conveniently), he may seize and sell any other of the goods and chattels, land or tenements of the person or persons so refusing or neglecting to pay, after giving at least twenty days' notice of the time and place of sale by written or printed handbills, set up in two public places in said town or printed in some newspaper published in Caroline County.