

at their regular meeting on the first Monday in August, or as soon thereafter as practicable. Such taxes shall become due and payable on the first day of October next succeeding such levy and all taxes remaining unpaid after that date shall bear interest at the rate of six per centum per annum. Not later than September 15th next succeeding such levy, the Commissioners shall cause to be made out and delivered to the Bailiff an alphabetical list of the tax payers in said Town, together with the respective sums to be collected from such persons. The Bailiff shall forthwith make diligent efforts to collect the said taxes, and unless the same, together with accrued interest, shall be paid to the Bailiff on or before January first next succeeding the date of such levy, then the Bailiff shall seize goods, chattels lands and tenements of any person refusing or neglecting to pay the same, and after giving at least twenty days' notice of the time and place of sale by written or printed hand-bills set up in five public places in said Town, and printed at least three times in some newspaper published in said Wicomico County, he shall sell the property so seized, at public auction to the highest bidder, or so much thereof as may be necessary to pay the said taxes, accrued interest and all costs of such advertisement and sale, including a fee of Three Dollars (\$3.00) to such Bailiff; and unless said taxes, accrued interest and all such costs shall be paid the said Bailiff within thirty days after the date of such sale, the Bailiff shall thereafter transfer and convey said seized property to any purchaser thereof by good and sufficient title papers forever and in fee simple.

SEC. 18. *And be it further enacted*, That the said Commissioners shall not expend nor contract to expend in any one year more money than the amount receivable by the Town from taxes and other sources for that year.

SEC. 19. *And be it further enacted*, That this Act shall take effect on June 1, 1945.

Approved April 5, 1945.

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CHAPTER 534.

(Senate Bill 357)

AN ACT to authorize the establishment of a Sinking Fund for the retirement of "Improvement and Extension" bonds issued by the Town of Berlin.