

their face, with accrued interest to the date of payment, and shall be in full of the imposition of the cost of such work as to the lot paid upon. The fact of such payment and the lot involved shall be entered upon the town records. But if payment shall not be made until after there shall have been certified to the County Commissioners of Anne Arundel County, an assessment of any part of the amount apportioned to said lot as its due share of the amount to be charged against said lot for that year, as its due share of the cost of said work to be raised that year, which certification shall also include 5 per cent. upon the amount of such assessment as a penalty, the lot-owner shall pay the amount of all costs which shall have accrued under such certification to the proper officer of said county, who shall give a receipt therefor, and be paid twenty-five cents as his fee for such receipt; upon producing such receipt and paying the town treasurer the apportionment and interest, said lot shall be fully released. The town treasurer shall give his receipt in duplicate, stating that it is in full of the apportionment, and upon presentation of such receipt and delivery of one to the County Clerk, said County Clerk shall cause to be stricken from the list so certified to the County Commissioners by the Commissioners of Arundel-on-the-Bay, the lots so paid upon, and all proceedings to collect such assessment shall be dropped.

Assessment and collection of taxes.

Sec. 32. For the convenient and orderly assessment and collection of all taxes upon persons and property within said town, and the settlement with the town authorities for whatever they may be entitled to, the boundary limits of said town, as fixed by Section two, of the Act, to which this Act is an amendment, shall constitute an assessment district for the purpose of keeping the necessary records of assessment and collection of all taxes, as a sub-district of Election Precinct No. 2 of said county. All taxes shall be assessed, extended and collected as to person and property in accordance with existing law; but the record of assessment and taxes to be collected and the alphabetical list of persons required by law to be kept shall, as to person and property in said town, be entered on the proper books of the county compactly together, precisely as though said town constituted an assessment district for all purposes under existing law. Upon this record, so kept in form, shall be collected all taxes in said town, so that easy ascertainment may always be made by the County Treasurer of taxes collected and in his hands, to which the said town shall be entitled. As soon as practicable, after the taking effect of this Act, the Commissioners of Arundel-on-