

shall make the deductions aforesaid, and note the same upon the receipts given to the persons or incorporated institutions so paying; but nothing herein contained shall extend to the taxes payable on the public debt of Maryland, or the stock loans of the city of Baltimore.

47. All State taxes shall be liens on the real estate of the party indebted.

48. Every collector shall, on all sums paid by him to the Treasurer, on or before the fifteenth day of September of the year for which the taxes were levied, be allowed a deduction of five per cent.; on all sums paid by him on or before the fifteenth day of October, of the said year, a deduction of four per cent.; and on all sums paid by him on or before the fifteenth day of November, of the said year, a deduction of three per cent.; which deduction shall, in each case, be noted by the Treasurer upon the receipt given to said collector. And it is the meaning of this section that the said deductions shall be made from the gross amount of the State taxes placed for collection in the hands of said collector, and shall not be in addition to those made in favor of tax payers.

49. Whenever a collector shall find it necessary to proceed, by way of distress or execution, to collect State, county or city taxes, he shall first leave with the party by whom the taxes are to be paid, or at his usual place of abode, a statement showing the aggregate amount of property of every description with which the person is assessed, and the amount of taxes due thereon, with a notice annexed thereto that unless the taxes so due are paid within thirty days thereafter, he will proceed by way of distress or execution to collect the same.

50. After the proceedings required by the preceding section shall have been had, if the said taxes are not then paid, the collector shall levy upon the personal property of the delinquent, and after giving twenty days' notice of the time and place of sale, by advertisement in at least one newspaper in the county or city where a newspaper is published, and also by notice stuck up at the court house door; and if no newspaper is printed in the county, then in addition to the notice at the court house door, at two other public places in the neighborhood, shall, either on the premises or at the court house door of the county or city, proceed to sell, by public auction, the property so levied on,