

LAWS OF MARYLAND.

have escaped, or which may have been omitted in the regular course of valuation, but such property shall be valued and assessed, and the owners or owners thereof charged with all back and current taxes justly due thereon, whenever the same may be discovered and placed upon the assessment books; provided, that no property shall be taxed for more than two years of back taxes.

Taxes levied
on real prop-
erty to be a
lien on same.

152. Sub-Section 11. And all taxes assessed and levied on any real property shall be a lien on the same; and any taxes assessed and levied on any personal property shall be a lien on the same; provided, however, that the said collector may seize and take and sell any property of the owner for the purpose of enforcing the payment of such taxes due and owing.)

When taxes
become due
and payable.

152. Sub-Section 12. All taxes shall become due and payable on the first day of January next succeeding the levy, and draw interest from January 1, and in addition to the power hereinbefore granted to the collector of taxes to enforce the payment, the Mayor and Council may enforce payment thereof by suit when the same shall fall due; and provided, that before the collector shall proceed to enforce by distress, that is to say, by advertising and sale, he shall give the taxpayer twenty days' notice of his intention to do so, which may be done either by mail or by notice stuck up on the premises or delivered in person by one of the policemen, at the option of the collector, unless the Council shall order in what manner the notice shall be given; and provided, further, that the collector shall have the same power to enforce payment of all unpaid taxes after the expiration of his term of office that he had during his term, and he shall keep a copy of said notice, with a memorandum on the said copy, of the date of mailing or delivery, as the case may be, the same which shall be *prima facie* evidence of said mailing or delivery.

Sum sufficient
to be levied to
meet current
expenses of
city.

154. The Council shall levy on the first day of October of each year on the assessable property a sum sufficient for all general purposes or current expenses for the good government of the said city; provided, such taxes shall not exceed forty cents on every one hundred dollars' worth of property, and such further sum as may be authorized by law from time to time, for special improvements and the payment of debts, not provided for in the general levy; but all levies made for any purpose other than for general expenses shall not be used or appropriated to any purpose other than for which they or it is levied, and separate accounts shall be kept by the treasurer