

teen hundred and seventy-two, forty-seven, forty-nine and fifty, as amended by chapter three hundred and eighty-four, of the acts of the General Assembly, passed at the January session, eighteen hundred and seventy-two, sixty, sixty-one, and seventy-four of article eighty-one, of the Code of Public General Laws, entitled "revenue and taxes," so far as the same relate to Carroll county, be and the same are hereby repealed, and the following enacted as sections, one hundred and forty-seven, one hundred and forty-eight, one hundred and forty-nine, one hundred and fifty, one hundred and fifty-one, and one hundred and fifty-two of said article seven, of the Code of Public Local Laws, entitled "Carroll county," sub-title "State and county taxes."

Enacted

147. All persons and incorporate institutions that shall pay their State and county taxes on or before the first day of September of the year for which they were levied, shall be entitled to a deduction of five per centum on the amount of said taxes; all that shall pay the same on or before the first day of October of the said year, shall be entitled to a deduction of four per centum; and all that shall pay the same on or before the first day of November of the said year, shall be entitled to a deduction of three per centum; and at the time of receiving said taxes, the collector shall make the deduction aforesaid, and note the same upon the receipt given to the persons or incorporate institutions so paying, but nothing herein contained shall extend to taxes payable on the public debt of Maryland, or the stock loans of the City of Baltimore.

Deductions for prompt payment of taxes.

148. All State and county taxes shall be liens on the real estate of the party indebted, from the date of their levy, and shall be considered in arrears on the first day of January next succeeding the date of their levy, and shall bear interest from that date at the rate of six per centum per annum.

Taxes shall be liens.

149. In all cases where either State or county taxes or both shall be in arrear and unpaid, and the collector shall find it necessary to enforce the collection thereof, he shall first leave with the party by whom the taxes are to be paid, or at the usual place of abode, a notice as follows, or to the following effect, viz: "You are hereby notified that the State

Leave notice of arrear.