the year (insert particular year;) that all persons or incorporate institutions that shall pay their State and county taxes on or before the first day of September next, shall be entitled to a deduction of five Form of per centum on the amount of said taxes, and if paid on or before the first day of October next a deduction of four per centum, and if paid on or before the first day of November next a deduction of three per centum; that said taxes will be in arrear on the first day of January next and bear interest from that date; that all persons or incorporated institutions failing to pay their State and county taxes, before the same shall be in arrear, will render the property and estate of such delinquent liable to be sold for the prompt payment of said taxes;" ---- County Treasurer; and said notice shall be published in said newspa-Published. pers during the months of July and December in each and every year.

SEC. 2. And be it enacted, That this act shall take In force. effect from the date of its passage.

Approved April 11th, 1874.

## CHAPTER 514.

AN ACT to provide for the General valuation and assessment of property in this State.

SECTION 1. Be it enacted by the General Assembly of Property of all Maryland, That all property real, personal and mixed, kinds shall be taxed of all kinds and descriptions whatever in this State, except property belonging to the United States, to this State, or to any county or incorporated city or town of this State; to houses for public worship, including parsonages, with the grounds appurtenant thereto and necessary for the use thereof; all graveyards, cemeteries and burying-grounds; the crops and produce of lands in the hands of the producer or his agent; mortgages on real estate; provisions for Exempt the use and consumption of the person to whom the same shall belong, and his family; plantation