

included in the last general assessment. The last assessment made prior hereto shall be chargeable, with taxes levied for the use of the corporation until a new assessment shall be made; and the Commissioners may provide by ordinance for an increase or abatement of any erroneous assessment and for the encouragement of a new industry they may exempt in whole or in part the assessment upon any property, machinery or tools belonging to a manufacturing corporation, individual or individuals for such period of time as they may determine not exceeding ten years.

1914, ch. 731, sec. 179.

323. The Commissioners may, in the month of June, levy annually, general taxes on the property in said corporation assessed as aforesaid, not exceeding fifty cents on every one hundred dollars of the assessed value thereof, which shall be a lien on all said property, real, personal and mixed of the taxpayers of said town respectively until paid, and interest shall be chargeable on such taxes after ninety days from the time when the same are due and payable, and they shall be due and payable thirty days from the date of levying same. The said Commissioners may in their discretion by ordinance, allow a discount not exceeding five per centum for prompt payment of said taxes.

1914, ch. 731, sec. 180.

324. As soon after the expiration of the time for hearing appeals from said assessment as is practicable the Commissioners shall proceed to ascertain the amount to be levied for the use of said corporation and the rate of taxation; and shall cause to be made and delivered to the treasurer a book containing an alphabetical list of the taxpayers in said town, together with the aggregate assessment of each and the amount of taxes due and owing from each taxpayer under said levy and assessment.

1914, ch. 731, sec. 181.

325. Immediately upon the receipt by him of the book specified in the preceding section, and after said taxes are due and payable, as herein provided, the treasurer shall proceed to collect all taxes levied by said Commissioners; and if any person shall neglect or refuse to pay said taxes on demand after the same shall have become due and payable, then the treasurer shall furnish to such person an account showing the aggregate of his tax, or if he be absent, deliver the same at the place of his last residence, and unless the same be paid to the treasurer within thirty days after such account shall be delivered the treasurer may seize, levy upon and sell the property assessed or any other of the goods and chattels, lands and tenements, of the person or persons so refusing or neglecting to pay, within the limits of said town after giving at least twenty days' notice of the time and place of sale by written or printed handbills set up in two public places in said town or by advertisement in some newspaper published in Caroline County. And whenever real estate is sold as aforesaid the treasurer or other person making such sale shall report