

where the county road of said county road crosses the tracks of said railroad company at said place; said flagman to be on duty between the hours of six o'clock A. M. and nine o'clock P. M. to warn persons using said crossing of the approach of trains upon said railroad.

1910, ch. 61, sec. 2 (p. 705).

312. The said Baltimore and Ohio Railroad Company shall be liable to pay a fine of twenty-five dollars for each and every day it shall fail to comply with the provisions of the preceding section; said fine to be reserved in the name of the State of Maryland to the use of the County Commissioners of Carroll County, in the Circuit Court of said county or before a justice of the peace thereof, when the amount of said fine does not exceed the jurisdiction of the justice of the peace; and when collected to be paid into the road fund of said county, and in any such proceedings service upon a ticket agent of said company shall be sufficient service upon said railroad company.

1902, ch. 266.

313. The County Commissioners of Carroll County are hereby authorized and empowered to grant to electric railway companies the right and power to build their lines of railway on and across public roads, subject to the consent of the said County Commissioners of Carroll County.

REVENUE AND TAXES.

P. L. L., 1888, Art. 7, sec. 128. 1874, ch. 512. 1888, ch. 187.

314. All persons and incorporated institutions that shall pay their 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 two per centum on the amount of said taxes; 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 incorporated institutions so paying.

See sec. 319.

P. L. L., 1888, Art. 7, sec. 129. 1874, ch. 512.

315. 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.

Condon v. Maynard, 71 Md. 601.

P. L. L., 1888, Art. 7, sec. 130. 1874, ch. 512.

316. 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