

taxes are paid on or before the first day of September next succeeding the date of such notice there will be allowed a deduction of three per centum from the amount of said taxes; and that on all taxes not paid on or before the 1st day of September in each year, interest at the rate of six per centum per annum will be charged. And the said treasurer shall immediately after the first day of January in each year, give a second notice, published as aforesaid, notifying the public generally that all taxes which are not paid on or before the first day of February next succeeding the date of such notice, will be collected by advertisement and sale, as provided for by law. Each of the said newspapers so designated as aforesaid shall be allowed the sum of ten dollars per annum for publishing the two aforesaid notices.

1924, ch. 481.

94. If any person or persons, association or body corporate, shall be assessed upon the assessment books of said county with personal property only, and the amount of taxes levied thereon shall remain unpaid on the first day of April next succeeding the annual levy of taxes in said county, the said treasurer shall within three months after the said 1st day of April in each and every year, or within three months after the discovery of any property belonging to such delinquent, subsequent to the first day of April in each and every year levy upon such portion as may be necessary to pay said taxes, interest, costs and fees as herein provided, of the personal property assessed to such delinquent taxpayers, in the same manner as the sheriff of said county is now or may hereafter be authorized by law to levy upon property upon execution on judgments issued out of the Circuit Court for said county, and shall advertise and sell personal property in the same manner as is now or may hereafter be required by law in the case of sales of personal property by the sheriff of said county, and deliver the property so sold to the purchaser or purchasers thereof, and for the purpose of the levy of the sale herein provided for, said treasurer shall have all the powers now had or lawfully exercised by the sheriff of said court, executing executions on judgments of the Circuit Court for said county, and shall if it be necessary have the same power now or hereafter to be prescribed by law for the levy upon and the sale of shares of stock in any association or corporation which the sheriff of said county may or shall possess in executing executions or judgments of said court; and said treasurer shall be entitled to receive out of the proceeds of sales made under this section, the same fees and allowances as are now or may hereafter be allowed by law to the sheriff of said county on executions issued as aforesaid; this section to be construed as an addition to, and not as a substitution for the powers of the treasurer to collect taxes assessed upon personal property by suit; and it is hereby expressly provided that said treasurer, if he deem such course advisable, may proceed to collect any and all taxes due upon any personal property by suit, in the name of the County Commissioners of Charles County, before any justice of the peace in and for said county. And out of the proceeds of