

P. L. L., 1888, Art. 11, sec. 448. 1918 Code, sec. 725.

**746.** It shall be the duty of the constable residing in or nearest to the said village of Burkittsville to enforce the provisions of the four preceding sections, and if in any case he fails to do so, he shall be liable to a fine of two dollars, to be recovered against him, before any justice of the peace of said county, in an action of debt in the name of the State, to the use of the informer, who shall be entitled to all of the said fine.

P. L. L., 1888, Art. 11, sec. 449. 1918 Code, sec. 726

**747.** In any case against the said constable it shall be *prima facie* evidence of negligence to perform his said duty, for the informer to prove to the satisfaction of the justice of the peace that said constable knew that the law had been violated.

### TAXES.

P. L. L., 1888, Art. 11, sec. 450. 1918 Code, sec. 727.

**748.** The County Commissioners are authorized and empowered, in their discretion, to allow a discount not exceeding five per cent. upon all county taxes paid on or before the first day of September in each year after the date of their levy, and to provide in their county levy for such discount.

1916, ch. 135, sec. 82A. 1918 Code, sec. 728. 1920, chs. 59 and 66.

**749.** All county taxes shall be due as soon as they are levied and if not paid on or before the first day of September of the year in which they are levied shall bear interest from said first day of September, until paid, at the rate of 6% per annum, and at any time after the first day of January next succeeding the date of the levy, and not before, payment may be enforced by sale as provided by law.

1924, ch. 20.

**750.** The real and personal property of The Loats Female Orphan Asylum of Frederick City, in the County of Frederick shall be exempt from county and municipal taxation; provided, however that the said property shall only be exempt from such taxation so long as it is used for Asylum and School purposes.

1916, ch. 516, sec. 187. 1918 Code, sec. 729. 1929, ch. 226, sec. 729 (p. 723).

**751.** All mortgagees or assignees holding mortgages on real estate of record in Frederick County shall annually pay a tax of eight per cent. upon the gross amount of interest covenanted to be paid each year to the mortgagee or his assignee by the mortgagor, to be collected by the proper authorities as other taxes for County purposes in said County are collected. All of such taxes collected in said County shall be applied exclusively therein to County purposes free, clear and discharged from any claim of the State of Maryland or its fiscal officers; and the tax hereby levied shall in each year be due and payable in said county.