

taxes, and the said successor, upon delivery to him of the bills aforesaid, is empowered and required to collect and enforce the payment of said taxes as hereinbefore provided, and in all cases where a city treasurer has taken steps for the enforcement of the payment of said taxes, and his term of office shall expire before the collection of said taxes or before said proceedings are completed, his successor is empowered and required to continue and complete said proceedings for the enforcement of the payment of said taxes, and to collect the same, and shall receive the commission allowed upon delinquent taxes, and is hereby clothed with all the power and authority in law had by the retired Treasurer during his term of office for the purposes aforesaid.

1916, ch. 680, sec. 321.

**316.** The Mayor and City Council shall annually, before the first day of July, levy such sum as they may deem sufficient to meet the running expenses of the City for the current fiscal year, and any additional sum necessary to pay interest on the debt or any other outstanding obligation of the City. They shall in no year contract a floating debt of more than one thousand dollars in excess of the levy for that year, and at no time shall the aggregate sum of said floating debt exceed five thousand dollars. Whenever they make a levy they shall do so, item by item, specifying the department for which the levy is made and the amount to be expended therein.

*Havre de Grace v. Bauer*, 152 Md. 521.

1916, ch. 680, sec. 322.

**317.** Taxes shall be due as soon as they are levied, and if not paid on or before the thirty-first day of December in the year in which they are levied shall bear interest from that date at the rate of six per cent. per annum, and at any time after the second Monday in April next succeeding the date of the levy, and not before, payment may be enforced by sale as herein provided. On all taxes paid after the levy and before the first day of January following, discounts will be allowed as follows: If paid in September, five per cent.; and if paid in October, four per cent.; if paid in November, three per cent.; if paid in December, two per cent.

1916, ch. 680, sec. 323.

**318.** Nothing in this Article shall be taken or understood as impairing the duties and obligations of collectors of city taxes heretofore appointed in regard to the levies now in their hands for collection, but such collectors shall proceed to complete such collections under the existing provisions of law as fully as if this Act had not passed.

1916, ch. 680, sec. 324.

**319.** The Mayor and City Council may lay out and continue to the Susquehanna River and the basin of the Tidewater Canal, the streets