

of Anne Arundel County, who shall extend the several amounts against the several lots as and so specified as a tax upon each of said several lots, in a separate column, and which amounts, severally, shall be collected as other taxes are collected in said Arundel-on-the-Bay, as hereinbefore provided, and when collected shall be paid to the Treasurer of said town of Arundel-on-the-Bay. After any lot named in said section number 150 has been assessed for its respective proportion of the entire cost of any improvement for the protection and preservation of the water front of said town, and the same has been fully paid, such lot shall be relieved from any further special assessment or special tax for the cost of such improvement, and if for any reason, after the final special assessment to pay the cost of such improvement, there shall be a deficiency in collection of such special assessments or special taxes to pay the cost of such improvements in full, then such deficiency shall be paid out of the general funds of the town in the hands of the treasurer. Upon the contract for such improvement being made, the Commissioners shall make an apportionment of said cost to each lot described in said Section 150, and it shall be the right of any owner of any of said lots to pay to the treasurer of said town the amount apportioned to his lot as its share of said cost, with 5 per cent. interest thereon from the date of the first issue of bonds hereunder, and for thirty days after date of payment, either in cash or in the bonds of said town, which shall be taken at their face, with accrued interest to the date of payment, and shall be in full of the imposition of the cost of such work as to the lot paid upon. The fact of such payment and the lot involved shall be entered upon the town records. But if payment shall not be made until after there shall have been certified to the County Commissioners of Anne Arundel County, an assessment of any part of the amount apportioned to said lot as its due share of the amount to be charged against said lot for that year, as its due share of the cost of said work to be raised that year, which certification shall also include 5 per cent. upon the amount of such assessment as a penalty, the lot-owner shall pay the amount of all costs which shall have accrued under such certification to the proper officer of said county, who shall give a receipt therefor, and be paid twenty-five cents as his fee for such receipt; upon producing such receipt and paying the town treasurer the apportionment and interest, said lot shall be fully released. The town treasurer shall give his receipt in duplicate, stating that it is in full of the apportionment, and upon presentation of such receipt and delivery of one to the County Clerk, said County Clerk shall cause to be stricken from the list so certified to the County Commissioners by the Commissioners of Arundel-on-the-Bay, the lots so paid upon, and all proceedings to collect such assessment shall be dropped.

1898, ch. 349, sec. 32. 1900, ch. 125, sec. 32.

151. For the convenient and orderly assessment and collection of all taxes upon persons and property within said town, and the settlement with the town authorities for whatever they may be entitled to, the bound-