

for collection as aforesaid by said collectors, they and each of them shall make to the County Commissioners a full and complete return under oath of the State and County taxes collected by them, of the whole amount of taxes placed in their hands for collection from the State and county since their appointment, and also an alphabetical list of all delinquent taxpayers in their respective tax collection districts and the sum collected by each, which list the County Commissioners are authorized to have printed in at least one newspaper published in said county; and on failure to pay over to the County Treasurer and to the Treasurer of the State all taxes collected by them, and to complete within twelve months from the day of receiving said taxes for collection, collections and return of the whole amount thereof to the County Treasurer, Comptroller and State Treasurer, as hereinbefore provided, except such sums as the County Commissioners, upon examination of the returns of said collectors may determine to be and to have been uncollectible, their bonds shall be liable for the same, and the County Commissioners and the State of Maryland may cause suit to be brought for the county and State's taxes, respectively, so in arrear of the bonds given, as hereinbefore required.

P. L. L. (1888), art. 1, sec. 43. 1876, ch. 107. 1902, ch. 413, sec. 43. 1910, ch. 115, sec. 43 (p. 499). 1912, ch. 183, sec. 43. 1927, ch. 433, sec. 43.

119. The County Commissioners of said County shall make their annual levy for State and county taxes on the third Tuesday in April in each and every year. Upon all tax bills for county purposes, which shall be paid in full on or before the thirtieth day of June in the year of the levy thereof, a discount of five per centum shall be deducted from the amount thereof, and upon all tax bills paid during the month of July succeeding the levy thereof a discount of four per centum shall be allowed, and upon all tax bills paid during the month of August succeeding the levy thereof a discount of three per centum shall be allowed. No discount shall be allowed on any tax bill paid after the 31st day of August next succeeding the date of the levy thereof. All taxes levied for county purposes remaining unpaid on the 31st day of August in the year of the levy thereof shall be in arrears and interest shall be charged and collected thereon from said 31st day of August at the rate of one per centum per month or for a fractional part of each month until paid.

1902, ch. 413, sec. 43A. 1910, ch. 115, sec. 43A (p. 499). 1912, ch. 183, sec. 43A. 1927, ch. 433, sec. 43A.

120. It shall be the duty of the County Commissioners as soon as the annual levy shall have been made to give public notice thereof by advertisements, inserted once a week for three successive weeks in a newspaper published in said county, and for the collectors of their respective districts to prepare the bills of each taxpayer in his collection district, and on application he shall forward the bill by mail or deliver the same to the person or corporation to whom the property included in such bill is assessed.