

Baltimore, and to prepare the bill of each taxpayer with an abstract of section 46, and on application, shall forward the bill by mail or otherwise to the person, or his agent, to whom the taxes have been assessed.

1884, ch. 490.

**46.** The annual tax levy made by the county commissioners shall be due and payable on the first day of the month next following that on which it shall have been made; and from all taxes so levied which shall be paid prior to the first day of June, a discount of four per cent. shall be deducted from the amount thereof; on all taxes paid during the month of June, a discount of three and a half per cent. shall be made; on all taxes paid during the month of July, a discount of three per cent. shall be made; on all taxes paid during the month of August, a discount of two and a half per cent. shall be made; on all taxes paid during the month of September, a discount of two per cent. shall be made; on all taxes paid during the month of October, a discount of one and a half per cent. shall be made; on all taxes paid during the month of November, a discount of one per cent. shall be made; and upon all bills paid during the month of December, the amount thereof, without discount or interest, shall be required, but upon all bills remaining unpaid after that time, interest shall be charged and collected from the date when they shall have been due and payable.

1886, ch. 242.

**47.** Nothing contained in the preceding section shall be held to apply to State taxes; it shall be the duty of the treasurer to attend in person or by deputy in each election district, at least one day between the first day of August and the thirty first day of December in each year, to collect and receive taxes; and the time and place of such visits shall be made known not less than ten days in advance by hand-bills, conspicuously posted in such districts, and by advertisement in two county newspapers; and he shall attend in the city of Baltimore at least one day in each week during the year for like purpose, and he shall keep a brief notice in one of the daily papers of the city of Baltimore, and two of the county papers, announcing where his office is and when he may be found therein.