

nership, company, association or corporation, against whom they may be levied; and all taxes for each year shall be payable on the first day of March next succeeding the levy thereof, and shall be in arrears and subject to interest at the rate of one-half per centum per month or fraction thereof from and after that date. The taxable year and the fiscal year shall be the calendar year and the first day of January of each year shall be the date of finality.

(B) That the taxes provided for in Paragraphs A and C of this Section shall be levied by resolution adopted by the Fruitland Commission, and any such resolution shall be in force and effect from and after the date of the adoption of the same. A copy of such resolution so levying such taxes shall be open to public inspection.

(C) That, in addition to the levy provided for in Paragraph A of this Section, the first Fruitland Commission may, on or before August 1, 1947, make a fractional levy at a rate not exceeding twenty-five cents on each One Hundred Dollars (\$100.00) of the assessable value of real property within said Town for the period from the effective date of this Act to the thirty-first day of December, 1947; and all taxes so levied shall be payable and due on August 1, 1947, and in arrears and subject to interest at the rate of one-half per centum per month, or fraction thereof, from and after September 1, 1947. The taxes levied under this paragraph shall be collectible in the same manner as provided in Paragraph D of Section Six.

SEC. 6. *And be it further enacted:*

(A) That it shall be the duty of the Treasurer Commissioner to collect and receive all taxes and other monies due the said Town, and to keep a record of each item.

(B) That said Treasurer Commissioner shall deposit all Town funds coming into his hands, together with all such interest accruing thereon, in such depository or depositories as the Fruitland Commission may by resolution select, to the credit of the Town of Fruitland.

(C) That said Treasurer Commissioner shall not disburse or dispose of any of the Town funds coming into his hands as such Town Treasurer, except upon check duly signed by him as the Treasurer Commissioner and countersigned by the Chairman Commissioner, pursuant to a resolution of said Commission, which said resolution must first be placed on the minute books of said Commission and attested by the Secretary Commissioner.