

annually upon all the property of the Town, subject to assessment and tax for State and County purposes, such taxes and at such rates as may be necessary, in its judgment, for the anticipated expenses of the next succeeding fiscal year, not to exceed \$0.25 on the One Hundred Dollars (\$100.00) assessed valuation; provided, however, that any tax levied under this section for the calendar year 1947 shall be collected only for that part of a year subsequent to the effective date of this Act.

(b) Real property, within the Town of College Park, having the character of rural and undeveloped and unimproved land, woodland, or land primarily for farming purposes shall be a class of property and a rate of tax may be levied thereon different from the rate to be levied on all other property within the Town, and said different rate of tax on said class shall in no case exceed \$0.10 on the One Hundred Dollars (\$100.00) assessed valuation.

(c) All taxes levied under this section shall be a lien on any and all property of the person, company, or corporation against whom they are levied, and the Mayor and Common Council shall by ordinance or resolution provide for the systematic and orderly collection of taxes consistent with those provisions of Article 81 of the Code of Public General Laws of Maryland and Article 17 of the Public Local Laws of Maryland, title "Prince George's County", applicable thereto.

(d) The Treasurer of the Town of College Park upon receiving notice from the Treasurer of Prince George's County, as is provided for in Section 74 of Article 81 of the Code of Public General Laws of Maryland, not later than 30 days after receipt of said notice from the Treasurer of Prince George's County, shall certify to said County Treasurer a statement of all taxes due the Town of College Park and the payment of said taxes shall be enforced in accordance with the provisions of Code of Public General Laws of Maryland relating to tax sales generally, as provided by Chapter 761 of the Laws of Maryland of 1943; codified in the 1943 Supplement to the Annotated Code of Maryland as Sections 72 to 90V, inclusive, of Article 81 of said Code. The payment of said taxes may be enforced in any other manner now provided by law. Taxes on personal property shall be collected as is now provided by law for the collection of such taxes due Prince George's County.

(e) The fiscal year of said Town shall be the calendar year.