

meeting assembled shall have power to annually levy a uniform running front foot charge in the nature of an assessment against all improved and unimproved lots within the corporate limits of said town, and shall have power to annually levy a further flat uniform and equal assessment against each dwelling upon lots within said town, to provide the additional funds necessary over and above the tax provided in Section 1039 as called for in the budget approved by the qualified voters in town meeting assembled.

1041. The taxes and assessments to be levied on the property made liable to be valued and assessed by this Act, shall be liens on said real estate of the person so indebted from the day on which the tax list shall be delivered to the said Bailiff or person appointed and authorized to receive and collect the same.

1042. The said Mayor and Town Council shall ascertain the amount necessary to be levied as a tax and assessments for the use of the said corporation and the rate of taxation, and shall cause to be made and delivered to the Bailiff a book containing an alphabetical list of the taxpayers in said town, together with the aggregate assessment of each, and the rate of taxation and the amount of taxes due and owing from each taxpayer under said levy and assessment.

1043. Any person who shall pay to the Treasurer his or her taxes and assessments levied as aforesaid within thirty days after the presentation of the bill for taxes and assessments, shall be entitled to a discount of five per centum thereon.

1044. Immediately upon the receipt by him of the books specified in Section 1042 the Bailiff shall proceed to collect all taxes and assessments levied by the said Mayor and Council, and to pay over the same, when required to do so by the said Mayor and Council, to the Treasurer of said corporation; and if any person shall neglect or refuse to pay said taxes and assessments on demand, then the Bailiff shall furnish to such person an account showing the aggregate of his tax, or if he be absent, deliver the same at his last known place of residence, and unless the same be paid to the Bailiff within thirty days after such account shall have been delivered, the Bailiff shall within ten days report the facts in each case to the Mayor and Town Council and at their direction shall seize and sell the property assessed of the person or persons so refusing or neglecting to pay, after giving at least sixty days' notice of the time and place of sale by written or printed handbills, set up in two public places in said town or printed in some newspaper published in the County of Montgomery, State of Maryland.