

Maryland, title "Cecil County," sub-title "Northeast," be and the same is hereby amended by addition of two new sections thereto, to be known as sections 195 D and 195 E, and to read as follows:

**Levy of taxes.** 195 D. The said president and commissioners shall, on or before the first Monday of June in each year, levy the taxes for the year, and as soon as the said levy is made, the Treasurer shall give public notice thereof by advertisement in some newspaper published in "Cecil County," and the taxes so levied shall be due and payable to the said Treasurer on the first day of October of the year in which the levy is made, but there shall be allowed on all taxes paid before the first day of October, a discount of five per cent., before the first day of November, a discount of four per cent., and before the first day of December, a discount of three per cent.

**When taxes in arrear.** 195 E. On the first day of January in each year, taxes shall be deemed in arrear, and upon all taxes remaining unpaid after that time, interest shall be charged and collected from the date when they shall have been due and payable; and immediately after the first day of January, the Treasurer shall cause notice to be given to each delinquent, showing the amount of his assessment, the taxes due thereon, and the charges that have been added, and warning said delinquent that unless settlement in full be made before the first day of April next ensuing, the property so assessed and taxed will be levied on, advertised and sold according to the provisions of the Code of Public General Laws, and all tax bills unpaid on the first day of April in each year shall be placed in the hands of the sheriff of Cecil county, who shall proceed to seize the property on which taxes are due, and dispose of the same to pay said taxes and charges thereon, and all costs of sale; and for this purpose the sheriff is clothed with all the powers possessed by collectors of taxes under the provisions of the Code of Public General Laws; and the sheriff shall report to the Treasurer before the first day of June in each year all collections made by him; provided, that if the value of the property levied upon shall not be sufficient to cover the amount of taxes in arrears, charges thereon, and the cost of advertising and sale as required by the Code of Public General Laws, then a less expensive method of advertising and sale shall be adopted; provided, however, that at least three public notices of said sale shall be posted in the town of Northeast not less than ten days prior to the sale, and the Treasurer shall close the tax account each year on or before the third Monday in