

each taxpayer with an abstract of section 85, and, on application, shall forward the bill by mail or otherwise to the person, or his agent, to whom the taxes have been assessed.

85. The annual tax levy made by the County Commissioners shall be due and payable on the first day of May in each year, and from all taxes so levied which shall be paid prior to the first day of June a discount of two per cent. shall be deducted from the amount thereof; on all taxes paid during the month of June a discount of one and one-half per cent. shall be made; on all taxes paid during the month of July, a discount of one per cent. shall be made; on all taxes paid during the month of August, a discount of one-half of one per cent. shall be made; and upon all taxes paid during the month of September the amount thereof without discount or interest shall be required; but upon all taxes remaining unpaid after the 30th day of September interest at the rate of six per cent. shall be charged and collected from the first day of October.

86. 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 the city of Baltimore, at least one day in each week during the year, to collect taxes.

87. The Treasurer shall enter upon the books provided for in section 82 all transfers of property transmitted from the clerk's office of the Circuit Court, so far as may be requisite to show a change in the ownership of property appearing on said books, and whenever all of any property shall not appear to have been assigned, or the name of the party grantor does not appear on the books of the Treasurer, he shall deliver such abstracts to the clerk of the County Commissioners, to be by him preserved or recorded as the County Commissioners may direct; and the said Treasurer shall, during the month of March, succeeding each levy, make out all tax bills which have not been paid, in duplicate form, and place the same in the hands of the several constables of the district wherein the property assessed is located, or the owners reside, to be delivered to the parties owing the same; and each bill so made out shall contain a notice that if the same be not paid on or before the first day of June next after the date of said bill, the property upon which such taxes may be owing will be levied upon and sold to enforce payment thereof; and there shall be added to the principal sum of such State and county taxes, and interest thereon, the