

CHAPTER 147.

AN ACT to repeal Sections 105, 106 and 107 of Article 18 of the Public Local Laws of Maryland, title "Queen Annes County," sub-title "Church Hill," and to enact in lieu thereof a certain section to be known as Section 105.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 105, 106 and 107 of Article 18 of the Public Local Laws of Maryland, title "Queen Annes County," sub-title "Church Hill," be and the same are hereby repealed and that the following section be enacted in lieu thereof, said section to be known as Section 105, and to read as follows:

SEC. 105. That in addition to special taxes authorized by law to be levied, the Commissioners of Church Hill shall have power to levy on or before the 25th day of October, in each year, taxes at such rates as they may find necessary to meet the expenses of the town, not however to exceed fifty cents on the \$100.00 on the assessment, for all general purposes. The costs of lighting the streets, lanes and alleys of the town by gas or electricity shall be a part of the general expenses of the town.

All taxes authorized under this act, and under any special act, shall be levied at the same time, and all taxes so levied shall be a lien on any and all property of the person, partnership or corporation against whom they may be levied.

The taxes so levied shall be due and payable on the first day of November next succeeding the levy thereof, and shall bear interest from and after that date.

It shall be the duty of the bailiff of the town as soon as possible after the levy has been made to notify each person against whom, or the known owner of each piece of property against which, any tax has been levied by placing a tax bill showing amount due in the United States Mail, and with sufficient postage prepaid, addressed to such persons or owners at their last known postoffice address. In case any address may be unknown such bills shall be posted on and in front of the Municipal Building of the town.

All taxes shall be paid to said bailiff. All taxes levied against real and personal property in said town which are not paid on or before the thirty-first day of December in the year of their levy shall be in default and deemed in arrear, and it shall then be the duty of the bailiff to advertise all such real property for public sale on the second Saturday in February of the year succeeding the year for which said taxes remain unpaid by