

the owner or owners thereof charged with all back and current taxes justly due thereon whenever the same may be discovered and placed upon the assessment books; and the annual levy for each and every year shall be deemed and taken to have embraced all such property as may have escaped taxation as aforesaid provided nothing herein contained shall be construed to give such County Commissioners the right to assess property for more than four years' back taxes; and the provisions of this section, when they shall become operative, shall repeal all Acts or parts of Acts, laws or parts of laws, inconsistent herewith to the extent of such inconsistency.

SECTION 145. The annual tax levy made by the County Commissioners of Baltimore County shall be due and payable on the first day of January in each year, and from all taxes so levied which shall be paid prior to the first day of February a discount of two per cent shall be deducted from the amount thereof; on taxes paid during the month of February a discount of one and one-half per cent shall be made; on all taxes paid during the month of March, a discount of one per cent shall be made; on all taxes paid during the month of April, a discount of one-half per cent shall be made; and upon all taxes paid during the month of May, the amount thereof without discount or interest shall be required; but upon all taxes remaining unpaid after the 30th day of May interest at the rate of six per cent shall be charged and collected from the first day of June.

SECTION 147. The Treasurer shall enter upon the books provided for in Section 142 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 abstract 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 November 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 or deputy sheriff of the district wherein the property assessed is located, or the owners reside, to be delivered to the parties owning the same, and each bill so made out shall contain a notice that if