

paid in September, a discount of two per cent (2%) shall be allowed. On all taxes which are not paid before the first day of October in said year, interest of one-half of one per cent shall be charged if paid at any time during said month of October, and interest of one-half of one per cent shall be charged for each additional month or fraction thereof that such taxes shall remain unpaid.

SEC. 12. *And be it enacted*, That all taxes levied by said Commissioners shall be in arrear after the first day of January succeeding the date of the levy, and it shall be the duty of the Treasurer to collect such taxes in arrear, according to law.

The Treasurer, within twenty days after the first day of January succeeding the levy, shall deliver or mail to the last known postoffice address of each delinquent taxpayer an aggregate account of the amount of his assessment, and taxes thereon, with a notice to said delinquent thereto attached, that unless payment be made in full before the first day of March next after the mailing or delivery of said notice that same will be collected by process of law, and the Treasurer shall enforce the payment of all taxes remaining unpaid on the first day of March next after the delivering or mailing of said notices, in the manner prescribed by law, by a sale of either real or personal property of the delinquent.

SEC. 13. *And be it enacted*, That all taxes due and owing by any taxpayer upon real or personal property, or both, shall be a prior lien on all the real estate of such taxpayer, and either the real estate or personal property may be sold to pay such taxes. In selling real estate to enforce the payment of taxes, the Treasurer may sell such parcel or parcels of same as he deems necessary and shall not divide any parcel or tract of real estate.

SEC. 28. *And be it enacted*, That the Treasurer shall appoint a deputy, who shall perform such duties as said Treasurer shall require and for whose official conduct said Treasurer shall be responsible, and who in the absence of the Treasurer shall act in his place. Said deputy shall receive a salary of \$1,300.00 per annum, payable by the County Commissioners of Wicomico County in monthly instalments for every year he may serve as such deputy, or pro rata for a part thereof.