

Sections 147 and 148 of said Code as amended by Chapter 2 of the Acts of 1920, relating to the duties of the Treasurer of Baltimore County, the collection of taxes in said County and imposing additional duties upon the County Commissioners of said County in respect thereto.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 142, 144, 146, 149, 150, 151, 154 and 155 of Offutt's Code of Public Local Laws of Baltimore County (1916) and Sections 147 and 148 of said Code as amended by Chapter 2 of the Acts of 1920, be and the same are hereby repealed and re-enacted with amendments so as to read as follows:

SEC. 142. The Treasurer shall be responsible for the books which shall be styled tax books for the different tax years, which tax books shall be compiled in double entry form in the office of the County Commissioners under their directions by their clerks from the assessment books and other data in their office and be delivered to the Treasurer before the first day of January in each year hereafter. Said tax books shall show the accounts of all taxes to be collected by the Treasurer, with the names of the owners of the property so taxed and the post office address of such owners when obtainable, and the amount of the assessment and the rate or rates of taxation, and said Treasurer shall place on each account all credits whether for money received, transfers, insolvencies, discounts or abatements. Each account of each tax payer shall be entered in one place so that the whole may be readily seen and examined. In compiling the tax books sufficient space shall be provided for the credit and other entries to be made by the Treasurer. The Treasurer shall accept payment on account of taxes only under the following conditions: (1) account bills shall be made out in the office of the County Commissioners and the first bill or account bill for taxes on real estate shall embrace all taxes on personal property due by the tax payer to whom the real estate is assessed; (2) in furnishing an account tax bill the item or items on which it is desired to pay taxes shall be copied on the tax bill from the assessment books in the office of the County Commissioners; (3) no item appearing on said assessment books shall be apportioned, nor shall taxes be paid on account of any item; (4) County taxes shall not be accepted by the Treasurer unless State taxes are paid at the same time and vice versa; (5) and whenever any account bill is paid, the Treasurer shall enter on the tax books the description of