

## CHAPTER 22.

AN ACT to repeal and re-enact with amendments Sections 218, 221 and 223 of Article 20 of the Code of Public Local Laws of Maryland, title "Somerset County," sub-title "Revenue and Taxes," as said sections were amended by Chapter 10 of the Acts of 1910, relating to the levying and collecting of taxes.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 218, 221 and 223 of the Code of Public Local Laws of Maryland, title, "Somerset County," sub-title "Revenue and Taxes," as said sections were enacted by Chapter 10 of the Acts of the General Assembly of Maryland of 1910, be and the same are hereby repealed and re-enacted with amendments to read as follows:

218. The County Commissioners shall make their annual levy for State and county taxes on or before the first Monday in July in each and every year, which said state and county taxes shall be due and payable as soon as levied. On taxes which are not paid before the first day of October, interest at the rate 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 per month shall be charged for every additional month or fraction thereof that such taxes shall remain unpaid.

221. It shall be the duty of the Treasurer during the month of August after said levy to give notice thereof by advertisement inserted once a week for three successive weeks in two newspapers published in Somerset County, and to prepare the tax bills of each taxpayer and forward the same by mail or deliver the same to the person or persons, or corporate institutions, or to the agent of the person or persons, or corporate institutions, to whom the property included in such tax bills is assessed, so far as their residence or postoffice address may be known as ascertained by said Treasurer, on or before the first day of October next succeeding said levy, to which said tax bills a notice shall be annexed that if said taxes are not paid on or before the first day of January next, with the interest thereon, said taxes will be collected by process of law.

223. On the first day of January next succeeding the levy taxes shall be deemed to be in arrears, and it shall be the duty of the treasurer at once to enforce the payment of all taxes remaining unpaid on the said first day of January in the manner hereinafter provided.