

may be sold to pay the same without regard to the existence of personal property.

(b) Whenever it becomes necessary for said Tax Collector to enforce the payment of taxes by sale of personal property, the said Tax Collector shall make out a bill of such taxes in the usual form, with an order at the bottom of said bill directing the Sheriff of Worcester County, or any Constable having jurisdiction to make levies under writs of fieri facias within the corporate limits of Snow Hill to levy upon the personal property of the delinquent, and to sell the same to satisfy and pay the taxes so due, and it shall be the duty of the said Sheriff or Constable, upon receiving such tax bill and order, to levy upon and sell the personal property of such delinquent in the same manner and upon the same notice, and he shall be entitled to the same fees as if he were proceeding under an execution from a Justice of the Peace, and he shall, immediately after such sale, pay over to the said Tax Collector, the amount due on said tax bill, and any surplus which may remain after the payment of taxes, interest and costs shall be paid by said Sheriff or Constable to such delinquent taxpayer and the said Sheriff's or Constable's bond shall be liable for all such taxes placed in his hands by such Tax Collector to the same extent and in the same manner that it is liable for execution claims issued to him.

The annual levy made by the said Council as hereinbefore provided shall be due and payable on the first day of January next succeeding, but should any taxpayer desire to pay his, her, their or its taxes prior to the first day of January, he, she, they or it may do so, and the Council shall allow on all taxes paid before the first day of September, a discount of four per cent.; on all taxes paid before the first day of October, a discount of three per cent.; on all taxes paid before the first day of November, a discount of two per cent.; and on all taxes paid before the first day of December, a discount of one per cent.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public safety and being passed upon a ye and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved April 11, 1929.