

CHAPTER 108.

AN ACT to repeal and re-enact with amendments Section 205 of Article 16 of the Code of Public Local Laws of Maryland (1930 Edition) title "Montgomery County," sub-title "County Treasurer," as said section was amended by Chapter 7 of the Acts of 1935, to provide for the manner of billing and collecting Taxes on Motor Vehicles.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 205 of Article 16 of the Code of Public Local Laws of Maryland, (1930 Edition) title "Montgomery County," sub-title "County Treasurer," as said section was amended by Chapter 7 of the Acts of 1935, be and it is hereby repealed and re-enacted with amendments as follows:

205. He shall, as soon as the annual levy is made, give notice thereof by advertisement in two newspapers, published in Montgomery County, which notice shall state the time from which taxes bear interest, and shall warn all taxpayers of their liability, to be published as delinquent taxpayers and to have their property sold unless the taxes with which they are charged are paid on or before the first day of January the next ensuing. He shall also, immediately after the levy is made, make out the bill of each taxpayer, to which a similar notice shall be annexed, and upon application shall forward the bill by mail or otherwise to the person or his agent to whom taxes have been assessed.

Beginning for the fiscal year 1936-1937 and each and every year thereafter the tax bills shall be made out in such form as to permit the payment of taxes in two equal installments, but the second installment may be paid at the same time as the first installment. Provided, however, that permission to pay taxes in installments shall not affect the other provision of this Article as to when taxes become in arrears, or the procedure for the collection of taxes in arrears. Provided, however, that bills for taxes on Motor Vehicles shall be rendered separately from tax bills for other personal property, and taxes on Motor Vehicles shall be payable in one payment only. Motor Vehicles shall be exempt in Montgomery County from all taxes on personal property collectible by the Treasurer of Montgomery County, except taxes of the State of Maryland, Taxes of Montgomery County levied against the entire County, Taxes of the Washington Suburban Sanitary Commission,