(1930 Edition), title "Caroline County," sub-title "County Treasurer," said new section to be known as Section 196A, to follow immediately after Section 196 of said Article, and to read as follows:

The County Treasurer of Caroline County is hereby authorized, empowered and directed to collect all taxes levied by the Mayor and Council of Federalsburg upon each and every motor vehicle owned by a resident of the Town of Federalsburg, and it shall be the duty of the Mayor and Council of Federalsburg to assess each and every such motor vehicle separately and apart from the assessment on any other motor vehicle or kind of class of assessable property, and the taxes assessed on each such motor vehicle shall be payable separate and apart from all other taxes, and the said the Mayor and Council of Federalsburg shall certify to said County Treasurer of Caroline County the names of all residents of said Town owning motor vehicles, the kind and character of such motor vehicle, and the Town rate applicable thereto; and said taxes shall be subject to the same rates of discount and interest charges as are presently provided or may hereafter be in force with reference to the collection of County taxes for said Caroline County. All collections made by said County Treasurer pursuant to the provisions hereof shall be remitted and paid to the Mayor and Council of Federalsburg on the 10th day of each and every calendar month of all moneys previously received.

All provisions, rights and remedies now existing or which may hereafter be provided under any General or Local Laws with reference to the collection of County taxes for Caroline County are made available to the County Treasurer of said Caroline County for the purpose of collecting the taxes as herein provided.

The said County Treasurer for said Caroline County shall receive as compensation for the collection of taxes as provided by this section, the sum of ten cents per motor vehicle for making tax bills and taxing the amount thereof according to the tax rate, certified to him by the Mayor and Council of Federalsburg, and in addition the sum of one per cent. for the collection of said taxes, which said compensation the Mayor and Council of Federalsburg is authorized and directed to provide for and pay.

This section shall apply only to taxes becoming due and in arrears under the levy of 1935 and thereafter any and all adjustments and releases with reference to said motor ve-