

ing some measure of relief for the taxpayers in the existing conditions in the economic and financial world, the treasurer may, if he should find it necessary or expedient to do so, or if so directed by the Board of County Commissioners, he shall, in those years, extend the time limits prescribed in this section as follows: 1. As to all taxes due and payable for the six months period from July 1, 1931, to January 1, 1932, and for the year 1932, and for the year 1933, and for the year 1934, for publishing the list and notice of delinquent taxpayers he may have until the second Monday in August, 1935. As to the six months' period from July 1, 1931, to January 1, 1932, and for the year 1932, and the year 1933, and the year 1934, for holding the tax sales in pursuance of said notice, he may have until the second Monday in October, 1935; and for his final settlement for taxes for said six months' period and for the year 1932, and for the year 1933, and for the year 1934, he may have until the thirty-first day of December, 1935. Provided, that on all tax bills for the year 1932, interest shall be added at the rate of two per cent per annum from October 1, 1933, until October 1, 1935, and on all taxes for the year 1933, interest at the rate of two per cent per annum shall be added from October 1, 1934, until October 1, 1935, this rate to be in addition to the interest of 6% prescribed in Chapter 280 of the Acts of the General Assembly of Maryland of 1931. Provided, further, that in order to facilitate the operations of the treasurer in collecting of taxes in default for any year or years, or portions thereof, prior to July 1, 1931, he is authorized and empowered to follow the procedure prescribed in the laws in effect prior to the enactment and approval of Chapter 280 of the Acts of the General Assembly of Maryland of 1931, to all intents and purposes, and to the same effect, as fully as though said Act of 1931 had not been passed, it being the particular intent and purpose of this section to deal only with taxes from and after July 1, 1931.

Provided, that for the purpose and with the intent of assisting in the alleviation of the condition of taxpayers generally, as the result of the prolonged period of world-wide depression, and of providing some further measure of relief locally, the following plan is hereby made available to delinquent taxpayers for all taxes in arrears, that is to say, for all taxes due and payable prior to the taxes levied for the year 1935, namely: Any delinquent taxpayer may settle his indebtedness for taxes in arrears for the year 1934, and for any and all years prior thereto, by payment on the following basis: The payment on or before