

the fifteenth day of October and the first day of November in every year beginning with the year 1939, and the same shall be a first lien on all property, real and personal, assessed for said taxes from the first day of January next succeeding the date of the levy therefor and shall be due and payable on the last named date. Taxes on all automobiles shall be due and payable from the date of their assessment. From all tax bills for State purposes there shall be allowed the discounts now allowed or hereafter allowed by statutes regulating the collection of State taxes, and the method of collecting the same shall be as regulated or to be hereafter regulated by Acts of Assembly in connection with State taxes. On all tax bills for county purposes paid on or before the first day of March of the year for which they are levied there shall be allowed a deduction of two per centum on the amount of said taxes. On all taxes for county purposes that are due after the first day of March of the year for which they were levied, interest shall be added at the rate of six per centum per annum; and the treasurer shall charge said interest on tax bills for county purposes regularly in the manner aforesaid, and shall note the same upon his books and upon the receipts given for taxes so paid; but the deduction allowed on said taxes as provided by law shall not be made to any person or corporate institution unless the whole amount of State and county taxes due by such person or corporate institution, for the current year, be paid when the same is made.

SEC. 7. *And be it further enacted,* That all laws or parts of laws, whether Public Local or Public General inconsistent with any provisions of this Act, be and the same are hereby repealed to the extent of such inconsistency.

SEC. 8. *And be it further enacted,* That this Act shall take effect June 1, 1939.

Approved May 17, 1939.

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CHAPTER 186.

(Senate Bill 104)

AN ACT to add two new sections to Article 11 of the Code of Public Local Laws of Maryland (1930 Edition), title "Frederick County," sub-title "Brunswick," said new