

be due, if payable annually, on the first day of January in each and every year and shall be collected by the treasurer of Baltimore County in the same manner and at the same time as State and County taxes are collected. In the event any such annual assessment or charge be not paid when due, interest thereon, beginning on the first day of the following June, shall be added at the rate of one-half of 1% per month until paid. The fiscal year of the Metropolitan District shall correspond with the calendar year and for the purpose of effecting such change the Commissioners shall prorate all assessments and charges which may have become due and payable during the year 1937 had this Act not been passed, so that a just proportion of the same shall become due and payable on January 1, 1938, and on or prior to the first day of January in each and every year, beginning with the year 1938, said Commissioners shall deliver to the treasurer of Baltimore County a statement showing the Metropolitan District assessments and charges due and payable, including such as may be in arrears, identifying, with respect to each of said assessments and charges, the properties on which the same are liens. Such statement shall be made by appropriate notation on the assessment or tax ledgers of the Commissioners and on the tax rolls customarily delivered to the treasurer, or in such other appropriate manner, as the Commissioners may determine. The Commissioners are directed, as far as possible, to make all assessments and charges, except water charges, in the Metropolitan District readily identifiable on the tax ledgers and tax rolls of the county in the possession of the treasurer of Baltimore County, to the end that the treasurer of Baltimore County and each taxpayer of the county may see what each assessable property in the county is subject to by way of lien for such assessments and charges. It shall be the duty of the treasurer of Baltimore County in making up the tax bills to make provision under appropriate heading for a statement thereon of, and to state thereon, the amount of such assessments and charges (except water service charges), due for the current year and of the amount thereof in arrears. Should a tax be imposed on any taxable property of the Metropolitan District or of Baltimore County under any provision of this Act, the rate and amount of such tax shall be also appropriately shown on said tax bill. The treasurer shall accept no taxes on real estate unless tendered at the same time payment of all Metropolitan assessments, charges and taxes shown on his books as liens on the property with respect to which taxes are tendered, except in case of Metropolitan assessments and charges in arrears for two or more years, accounting from January 1, 1938, as to which he may, with the prior approval of the County Commissioners