

Clerk of the Circuit Court in whose office the same may be recorded shall index it not only in the name of the grantor and grantee, but also in the name and as from the former owner to the grantee; and if taxes be due and owing upon real and personal property by any taxpayer the whole of said taxes shall be a lien on said real property, and said real property may be sold to pay the same without regard to the existence of personal property.

(b) Whenever it becomes necessary for said Tax Collector to enforce the payment of taxes by sale of personal property, the said Tax Collector shall make out a bill of such taxes in the usual form, with an order at the bottom of said bill directing the Sheriff of Worcester County, or any Constable having jurisdiction to make levies under writs of fieri facias within the corporate limits of Snow Hill to levy upon the personal property of the delinquent, and to sell the same to satisfy and pay the taxes so due, and it shall be the duty of the said Sheriff or Constable, upon receiving such tax bill and order, to levy upon and sell the personal property of such delinquent in the same manner and upon the same notice, and he shall be entitled to the same fees as if he were proceeding under an execution from a Justice of the Peace, and he shall, immediately after such sale, pay over to the said Tax Collector, the amount due on said tax bill, and any surplus which may remain after the payment of taxes, interest and costs shall be paid by said Sheriff or Constable to such delinquent taxpayer and the said Sheriff's or Constable's bond shall be liable for all such taxes placed in his hands by such Tax Collector to the same extent and in the same manner that it is liable for execution claims issued to him.

The annual levy made by the said Council as hereinbefore provided shall be due and payable on the first day of April of the calendar year for which such levy is made, and such taxes shall be due and in arrears, and shall bear interest at the rate of one-half of one per cent. for each month or fraction of a month from and after the first day of October in such year. On all such taxes paid prior to the date when such taxes would be in arrears as aforesaid discounts shall be allowed by the Council as follows: On all such taxes paid on or before May 31, a discount of four per cent.; on all such taxes paid on or before June 30, a discount of three per cent.; on all such taxes paid on or before July 31, a discount of two per cent.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be a emergency law and necessary for the immediate preservation of the public health and safety,