

not to exceed fifty cents per hundred dollars of the assessed value.

All taxes chargeable against any person or corporation shall be a first lien, prior to all other liens or encumbrances whatsoever, upon all real and personal property of such persons or corporations.

Taxes and assessments shall be paid to the Treasurer of the town. The actual incumbent of the treasury office is authorized to collect all taxes and assessments due at the time he assumes his office as well as those falling due during his term of office, and no Treasurer is authorized to make any collection after the end of his term.

The ordinance levying the taxes shall, of itself, constitute the Treasurer's authority for proceeding to collect the same, and no other warrant or evidence of authority is required.

It shall not be necessary to make any demand for taxes or to render to the parties chargeable therewith any tax bills; but it shall be the duty of each person chargeable with taxes to attend to the office of the Treasurer and pay the same between the first day of July and the first day of October in each year.

All taxes are due and payable on the first day of July in each and every year and if not paid on or before the first day of October next following shall bear interest at the rate of one per centum per month until paid.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public health and safety, and having been passed by an "aye and nay" vote, supported by three-fifths of the membership elected of each House of the General Assembly, the same shall take effect from the date of its passage.

Approved April 27, 1945.

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## CHAPTER 912.

(House Bill 591)

AN ACT to add a new section to the Code of Public Local Laws of Prince George's County (1943 Edition), being Article 17 of the Code of Public Local Laws of Maryland, title "Seat Pleasant", said new section to be known as Section 1234-a, to follow immediately after Section 1234 of said Code of Public Local Laws of Prince George's County,