

per centum of the total appropriation for such fiscal year. The moneys in such Fund may be expended only for capital expenditures for any of the several departments and agencies in the City government, and only upon the approval by a unanimous vote of all the persons elected to the Mayor and City Council.

116. **BUDGET HEARINGS.** Before acting on the Budget as proposed by the City Manager, the Mayor and City Council shall have it published in the daily newspapers of the city, and shall hold a public hearing thereon.

117. **TAX BILLS.** (a) Within thirty days after receiving the certified tax rolls from the Assessment Division, the Tax Collecting Division shall render an account of the tax due to every person named therein.

(b) The Tax Collector shall make daily returns and payments to the Director of Finance of all tax moneys collected by him during such period. He shall make a complete settlement of all his collections within one year after receiving the certified tax rolls, except that within six months after receiving the said tax rolls the Tax Collector may be allowed for insolvencies or uncollectible taxes, by action of the Mayor and City Council. The bond of the Tax Collector shall be liable for any City moneys which he may misappropriate.

(c) On all taxes remaining unpaid sixty days after accounts of the same have been rendered, the Tax Collector shall charge and collect interest from the date of the levy at the rate of six per centum per annum, to be accounted for with the tax.

118. **LIENS FOR TAXES.** (a) All taxes levied by the Mayor and City Council for the general purposes of the City, or for the payment of interest and principal on the lawful indebtedness of the City, and all water rents charged by the City, shall be and constitute a lien upon the property of the person or persons against whom levied or charged, whether such person or persons be resident or non-resident of the City, adult or infant, non compos mentis, feme covert, or otherwise. If such levy or charge has not been paid within sixty days after an account thereof has been rendered, the Tax Collector, in the name of the Mayor and City Council, may proceed to enforce collection from the property of the delinquent for the payment of taxes or water rents due thereon by complying with the same requirements as apply to the Tax Collector for Allegany County for the sale of real estate for the payment of State and County taxes.