

following January shall be collected as provided in Section 113. The city may establish discounts for prompt payment of tax bills.

### **TAX BILLS**

112. Immediately after the levy is made by the board of aldermen in each year, the city register and collector of taxes shall give notice of the making of the levy in one or more newspapers of general circulation in the city. He shall make out and mail or deliver in person to each taxpayer or his agent a bill or account of the taxes due from him. This bill or account shall contain a statement of the amount of real and personal property with which the taxpayer is assessed, the rate of taxation, the amount of taxes due, and the date from which they will bear interest. In case the owner or his agent cannot be found, the city register and collector of taxes shall attach the bill or account to a piece of the real property, or deliver it to the servant or bailee in custody of the personal property so assessed. He shall keep a copy of the bill or account with a memorandum thereon of the date of mailing, delivering, or posting on the property, as the case may be, of such bill, and such memorandum shall be prima facie evidence of such mailing, delivering, or posting.

### **SALE OF TAX DELINQUENT PROPERTY**

113. A list of all property on which the city taxes have not been paid and are in arrears as provided in Section 111 of this charter shall be turned over to the official of Frederick County responsible for the sale of tax delinquent property by the city register and collector of taxes as provided in state law. All property listed thereon shall be sold by this county official in the manner prescribed by state law.

### **PUBLIC DEBT**

114. The City of Frederick shall have the power to borrow on the faith and credit of the city from time to time as may be deemed necessary for the general welfare of the city and its general corporate purposes. The city may issue and sell bonds for such indebtedness in accordance with the provisions of Section 115 of this charter or with state law.

### **PROCEDURE**

115. Except as otherwise specified under the provisions of this charter: