

of *Caroline County general taxes not exceeding \$1.50 per \$100 of assessment and such special or limited rates of Town taxation as it may deem wise on any class of property so selected as a subject of Town taxation for which a fixed or limited rate of Town taxation is not prescribed in Article 81 of the Public General Laws of Maryland, as aforesaid. Provided all such Town taxes shall be levied upon assessment made pursuant to Article 81, as aforesaid, by the County Commissioners of Caroline County or by the State Tax Commission of Maryland except that the proper Town authorities shall have the right and authority to assess any escaped taxable property in said Town which shall be subject to the regular tax rates of such Town on the assessment thus made until such property has been assessed by the appropriate assessing authorities under said Article 81. There shall be the same right of appeal in such cases of such assessments as is provided for assessments made by the County Commissioners, and for the encouragement of a new industry they may exempt in whole or in part, the assessment upon any property, machinery or tools belonging to a manufacturer, individual, or individuals, for such period of time as may be determined, not exceeding 10 years.*

135. *All taxes, rents, rates and charges of every kind whatsoever, as levied, determined and charged by the said Commissioners of Denton, until paid are hereby declared to be and made liens upon the property in respect of which they are levied, charged or assessed, and shall be the debt of the owner or owners thereof and shall be due and payable at the time and in the manner and subject to the discounts, interest and penalties as is now or shall be prescribed by local law or ordinance, and shall be collectible as ordinary taxes, and where two or more parcels of property are owned by and assessed to the same person or persons, one or more parcels may be sold for the purpose of collecting the levies and charges aforesaid upon all or any thereof. Tax sales shall be conducted as prescribed in or permitted by the applicable provisions of Article 81 of the Annotated Code of Maryland.*

136. *The said Commissioners shall cause to be made and delivered to the Treasurer a book containing an alphabetical list of the taxpayers in said Town, together with the aggregate assessment of each and the amount of taxes due and owing from each taxpayer.*

137. *Immediately upon the receipt, by him, of the books specified, and after said taxes are due and payable, the Treasurer shall proceed to collect all taxes levied by said Commissioners; and if any person shall neglect or refuse to pay said taxes on demand, after the same shall become due and pay-*