

*power, machinery, manufacturing apparatus or engines owned by any individual, firm or corporation in said village, and properly subject to valuation and taxation therein, which said tools, implements, machinery, apparatus or engines shall be actually employed and used in the business of manufacturing in said village; provided, such abatement or exemption shall be extended to all persons, firms or corporations engaged in the branch of manufacturing industry proposed to be benefited by ordinances under the provision of this section.*

782. *They shall have power and authority to authorize and permit, and by ordinance to grant to any railroad company whose road enters or is intended to enter the corporate limits of Thurmont, the right and privilege of laying down and constructing its tracks, and of building and grading its road along, through and over any of the streets, lanes or alleys of said village, subject to such regulations as may be prescribed in the ordinances granting such right and privileges of laying down and constructing such track, and building and grading such road along, over and through any street, lane or alley of said village.*

783. *When Taxes are Overdue. The tax year shall be from January 1 through December 31. The taxes provided for in this sub-title shall be in arrears on the first day of the succeeding July. They shall bear interest at the rate of one-half of one per cent (0.5%) for each month or fraction of a month thereafter until paid. All taxes not paid and in arrears after the first day of the following January shall be collected as provided in this sub-title. The Board of Commissioners may establish discounts for prompt payment of tax bills.*

783A. *Tax Bills. Immediately after the levy is made by the Board of Commissioners in each year, the treasurer and collector of taxes shall give notice of the making of the levy by publication at least once in one or more newspapers of general circulation in the town. He shall compute 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 bear interest. In case the owner or his agent cannot be found, the city treasurer and collector of taxes shall attach the bill or account to a piece of the real property so assessed. He shall keep a copy of the bill or account*