

Baltimore, and by printed notices to be posted at four or more public places in each election district in said county, and said notices shall recite the provisions of the third section of this act, inviting the tax payers to pay voluntarily into the hands of the said treasurer the amount of accruing taxes for the State and county, due by said tax payers respectively, according to the provisions of this act, hereinafter enacted.

SEC. 3. *And be it enacted*, That the said tax payers shall have from the first day of January until the first day of May, in each and every year, to pay their State and county taxes, and they shall have deducted the whole amount of per centage for collecting the same; and those who fail to pay as aforesaid, shall have a further time of four months, from the first day of May until the first day of September, in each and every year, and shall have deducted three-fourths of the per centage levied for the collection thereof; and every tax payer who shall pay between the first day of September and the last day of December, in each and every year, shall have deducted from his tax bill one-half of the per centage levied for the collection thereof; and it shall be a part of the duty of the treasurer to deduct from the tax bill or bills of said person or persons the per centage specified as aforesaid for the collection of the State and county taxes; and if the said tax payers of said county fail to pay their taxes, or any part thereof, by the last day of December, in each and every year, as hereinbefore authorised, it shall be the duty of the county commissioners, and they are hereby required, immediately to place the arrears of taxes not paid as aforesaid, into the hands of the sheriff of Baltimore county, who shall proceed to collect and complete the same within nine months from the time said taxes are placed in his possession, according to the existing laws made and provided for the collection of the taxes.

Tax payers to have from Jan. to May to pay.

SEC. 4. *And be it enacted*, That the said treasurer, acting as such, and as clerk, shall make out all tax bills on or before the fifteenth of January, and as the persons call to pay them, he is hereby authorised to receipt the same, and deposit the money for the State tax in some safe bank in the city of Baltimore the Treasurer of Maryland may direct, to his credit, or to that of the State of Maryland, and the said payments shall be made quarterly, on the twentieth day of December, March, June and September, in each and every year; and all the county tax shall be at the disposal of the county commissioners;

Treasurer to make out tax bills.