levy an amount equal to that expended from said fund, and shall credit the amount so levied to said fund, so that said fund shall, from year to year, be maintained at the amount above referred to.

From the taxes so levied and collected in any year or years and from any other public funds or surplus or revolving funds of the County, the Board of County Commissioners of Howard County is authorized and empowered to accumulate a cash surplus or reserve in a maximum amount at any time of \$300,000 \$200,000 to be carried over from year to year as a working fund, to be accounted for as other public monies and to be applied in whole or in part from time to time in the discretion of the Board of County Commissioners to the current expenses and obligations of Howard County.

- 97. All taxes levied subsequent to those levied for the year [1943] 1955 and which are unpaid on the first day of [July] April following the levy, shall bear interest from said first day of [July] April until paid at the rate of six per centum per annum; provided, however, that all taxes levied for all years prior to the year 1944 1956 [and which are unpaid on the first day of October following the levy,] shall bear interest [from the said first day of October] until paid at the rate of six per centum per annum; ACCOUNTING FROM THE FIRST DAY OF JULY FOLLOWING THE LEVY; and said Treasurer shall account for said interest in his settlement with the County Commissioners. On all taxes paid on or before the last day of January of the year for which the levy was made, a discount of two percent (2%) shall be allowed; and, on all taxes paid during the month of February of the year for which the levy was made, a discount of one percent (1%) shall be allowed.
- 99. It shall be the duty of the treasurer, as soon as the annual tax levy shall have been made and placed in his hands, to give notice thereof by advertisement in one newspaper published in Howard County, which notice shall state the time from which taxes bear interest, and shall warn all taxpayers of their liability to be published as delinquent taxpayers and to have their property sold unless the taxes with which they are charged are paid on or before the **[**second Monday first day of April then next ensuing. DAY ON WHICH THEY ARE DUE UNDER THE PROVISIONS OF THIS SEC-TION. He shall also, immediately after the levy is made, make out the bill of each taxpayer, to which a similar notice shall be annexed, and upon application shall forward the bill by mail or otherwise to the person, or his agent, to whom taxes have been assessed. [Immediately upon the second Monday of April, in each and every year, he shall make an alphabetical list by election districts, as now established by law, in their numerical order, of taxes due and in arrears, which list shall contain the name or names of the person or persons or body corporate assessed with property upon which taxes are due and in arrears, a brief description of the property, and such references to conveyances as will render the same certain of identification, and the amount of the tax levied and in arrears, with the interest and costs accrued and to accrue thereon to the day of sale, to which list shall be appended a notice that if the said tax or taxes are not paid on or before the fourth Monday in May next ensuing, together with the interest accrued thereon and the proportional cost of advertising and fees, he will