

as said Section was added by Chapter 340 of the Acts of 1961, be and it is hereby repealed and re-enacted with amendments, and all to read as follows:

§314.

A. County taxes levied by the County Commissioners of Carroll County shall be due and payable on the first day of April of the year of their levy, shall be considered in arrears on the first day of October next following the date of their levy and shall bear interest from that date at the rate of one-half of one per centum per month or fraction thereof, provided that any taxpayer who shall pay said County taxes on or before the thirty-first day of May next following the date of their levy shall be entitled to a deduction of two per centum of said taxes, and on all payments of taxes during June and July to a deduction of one per centum of said taxes.

On assessments made by the State Tax Commission, tax payers shall be entitled to a deduction of two per centum for the payment of said taxes within a period of thirty days from the time the tax bill for such taxes is mailed by the County Treasurer but, if such taxes be not paid within said thirty days, such taxes shall bear interest at the rate of one-half of one per centum per month, or fraction thereof, from October 1st succeeding the day of the levy.】

328C.

The County Commissioners shall, [on or] before [January] *July* 1, of each year, certify its benefit assessments hereunder to the Collector of State and County taxes for Carroll County for collection from the property owners affected, and said Collector shall add said benefit assessments to the State and county property tax bills for collection each year, subject to discount and interest allowances or charges [as now provided by law] for Carroll County taxes on real property and upon failure of payment of said benefit assessments, they may be deducted from any surplus in the hands of the Treasurer after a sale for non-payment of State and county property taxes under proper order of the Circuit Court. In the alternative, the lien created in favor of the annual benefit assessments may be enforced by bill in equity or by action in personam.

SEC. 11. *And be it further enacted,* That Section 118 of the Code of Public Local Laws of Cecil County (1961 Edition, being Article 8 of the Code of Public Local Laws of Maryland), title "Cecil County," subtitle "County Commissioners," be and it is hereby repealed and re-enacted, with amendments; that Section 136 of said title, subtitle "County Treasurer," be and it is hereby repealed and re-enacted, with amendments; and that Section 419(a) of said title, subtitle "Sanitary Districts," be and it is hereby repealed and re-enacted, with amendments, and all to read as follows:

118.

Volunteer fire companies; appropriations.

The County Commissioners of Cecil County are hereby directed to levy, on the assessable property in Cecil County, annually, the sum of Thirty-three Thousand Six Hundred Dollars (\$33,600.00)