

sewer, in accordance with the classification or subdivision thereof, and shall in writing, notify all owners of said properties into which class and subdivision their respective properties fall and the charge determined upon, naming also in said notice a time and place, when and at which time said owner will be heard. Such notice may be mailed to the last known address of the owner, or served in person upon any adult occupying the premises or in case of a vacant or unimproved property posted upon the premises.

SEC. 26. *And be it further enacted*, That Section 128 of the Code of Public Local Laws of Worcester County (1961 Edition, being Article 24 of the Code of Public Local Laws of Maryland), title "Worcester County," subtitle "County Commissioners," be and it is hereby repealed and re-enacted, with amendments; that Sections 290, 291, 295, and 297 of said title, subtitle "Revenue and Taxes," subheading "County Treasurer" be and they are hereby repealed and re-enacted, with amendments; and that Section 306 thereof be and it is hereby repealed, and all to read as follows:

128.

Levy; copy, publication.

The county commissioners shall cause a correct copy of their levy list to be made out, showing the amount of such levy and the objects for which the same was made, under general heads; and shall cause the same to be published in one of more newspapers printed in said county, for at least three successive weeks previous to the first [Wednesday in November] *day of July*, in each year; provided that not more than three hundred and fifty dollars be allowed to any paper for such service.

290.

Tax Levy; discounts.

The County Commissioners shall make their annual levy for State and County taxes on or before the first Tuesday in June, in each and every year and the same shall be due and payable on the first day of [January] *July* next succeeding the levy thereof. [and on all County taxes paid on or before the 30th day of September, a discount of three per cent. shall be allowed, and on all County taxes paid on or before the 31st day of October a discount of two per cent. shall be allowed; and the County Treasurer shall take the discount from the tax bills for County purposes regularly in the manner aforesaid and shall note the same upon his book, and upon the receipt given for taxes so paid, but the discount allowed on County taxes by this section or on State taxes provided by law shall not be made to any person, set of persons or corporate institutions unless the whole amount of State and County taxes due by such person, set of persons or corporate institutions for the current year be paid at the time of making such discounts.]

291.

Taxable year; date of finality.

The taxable year of Worcester County shall be the [calendar year] *period which starts July 1 in each year and ends on the following June 30*, and the date of finality as to assessments shall be January 1st of each year.