

43. (When Taxes are Overdue.) Taxes provided for in this Charter shall be due and payable on the 1st day of July in the year for which they are levied and shall be overdue and in arrears on the 1st day of the following October. They shall bear interest while in arrears at the rate of one-half of one per centum (0.5%) for each month or fraction of a month until paid. All taxes not paid and in arrears after the 1st day of January shall be collected as provided in Section 44.

44. (Collection.) (a) If any taxes, charges and assessments due the Town have not been paid within three (3) months after the same have become overdue and in arrears, the Clerk-Treasurer, as Collector of Taxes of the Town of Church Hill, may proceed to enforce collection from the property of the delinquent for the payment of the taxes, charges and assessments, thereon, by first publishing within thirty (30) days thereafter as an advertisement in one newspaper of general circulation in said Town, a list of all delinquents, together with amount of taxes, charges and assessments due by each, and the interest and penalty due thereon, with a notice of warning to such delinquent thereto attached that unless payment be made in full on or before a day six (6) months after the same may have become overdue and in arrears, the same will be collected by process of Law; and if on the last mentioned day the said taxes, charges, interest, penalty and advertising costs are unpaid, the Clerk-Treasurer may proceed to sell the property of the delinquent by complying with any of the Public General Laws of the State of Maryland relating to the sale of property for the non-payment of taxes. Whenever the word "Collector" appears in such laws, the same shall be taken to mean the Clerk-Treasurer of the Town of Church Hill whenever the context so requires.

(Additional Method of Collection.) (b) In addition to the methods now relating to the sale of property for the non-payments of taxes, charges and assessments, whenever it shall be necessary to enforce the payment of taxes, charges and assessments levied upon personal property, the Clerk-Treasurer may proceed in the same manner as an owner of real estate enforcing collection of past due rent by way of distraint.

45. (Fees.) All fees received by an officer or employee of the Town government in his official capacity shall belong to the Town government and be accounted for to the Town.

46. (Audit.) The financial books and accounts of the Town shall be audited annually.

47. (Authorization To Borrow Money.) Notwithstanding any other provision or limitation of public general or public local law, the Town shall have the power to borrow money for any public purpose, including the refinancing of any outstanding indebtedness, and to evidence such borrowing by the issue and sale of its general obligation bonds, or notes issued in anticipation thereof, and shall likewise have authority to borrow money in anticipation of the receipt of current taxes and to evidence such borrowing by the issuance and sale of its tax anticipation notes, payable as to principal and interest from said taxes when received, all in the manner prescribed in Sections 31-37, inclusive, of Article 23A of the *Annotated Code of Maryland* (1957 Edition, as amended) title "Municipal Corporations", sub-title "Home Rule", sub-heading "Creation of Municipal Public Debt", provided, however, that if the ordinance or ordinances authorizing the issuance and sale of any of such bonds or notes shall so specify, said bonds or notes may be sold at private sale, without advertisement or publication of notice of sale, or solicitation or competitive bids.