

repealed and Section 52(a), (b), (c) and (e) of Article 23 of the Code of Public Local Laws of Maryland (1965 Edition) title "Delmar," subtitle "Tax levy; collection" be and the same are hereby repealed and re-enacted with amendments to read as follows:

52. Tax levy; collection.

(a) Levy. The Commissioners may levy on or before the first day of [April] JUNE annually on the assessable property of the town a sum sufficient for all general purposes, such taxes not to exceed [one dollar] ONE DOLLAR AND FIFTY CENTS (\$1.50) on the one hundred dollars worth of property. Such taxes [where] WHEN levied, shall be a preferred lien upon the property assessed.

(b) Collection. Such taxes shall be levied for the [calendar] FISCAL year [.] FROM JULY 1 TO JUNE 30, and as of the first day of [January] JULY of such year as the date of finality, shall be due and payable on and after the first day of [April] JULY of such [calendar] FISCAL year, and shall be overdue and in arrears on the first day of the succeeding October, and shall bear interest at the rate of one-half of 1 per cent for each month or fraction of a month thereafter until paid; provided, however, that the Commissioners may allow such discounts for payments prior to said first day of October and charge and collect such penalties for failure to make payment before said first day of October as may prior to the day of finality be fixed by ordinance or resolution of the Commissioners, not exceeding, however, the discounts and penalties now allowable by law or ordinance.

(c) Collector. [The Commissioners shall appoint a collector, who may be the bailiff of said town, at the time the annual levy is made. The Collector, within ten days after his appointment shall give bond to the State of Maryland in double the amount of taxes to be collected, and conditioned for the faithful performance of the trust reposed in him as collector, with sureties to be approved by the Commissioners, and on failure to give bond within the time specified, the Commissioners shall appoint another person as collector. Should the collector fail to collect and turn over the taxes so levied and placed in his hands for collection on or before the first day of January after the levy of such taxes, the Commissioners may order suit upon such collector's bond;] THE CLERK-TREASURER DULY APPOINTED BY THE COMMISSIONERS MAY within thirty days after any taxes are due and demandable [., the collector shall] give written or printed notice to such delinquent, or his, her or their agent, and if no agent, or absent by notice in writing, as provided, put upon the property of said delinquent, and that his, her or their taxes are due and in arrears, and unless paid within two months after the service of such notice, he will proceed to collect such taxes in arrears with interest and costs. If after the expiration of the time given in said notice the taxes so levied and in arrears on any real property are not paid, the [collector] CLERK-TREASURER shall proceed as provided in Article 81 of the Annotated Code, subtitle "Tax Sales"; and if personal property is levied upon, he shall proceed to sell the same after giving at least ten days' notice in writing or by printed hand bills posted in said town, describing such personal property, and the time [and] , place and hour of sale. After the sale the [collector] CLERK-TREASURER shall, in case of personal property, proceed to distribute the proceeds of sale by retaining enough to pay all costs and taxes, and then pay over to the proper person the balance, if any, of the proceeds of sale.