

hereby authorized, empowered and directed to collect all taxes levied by the Mayor and Council of Easton and by the Commissioners of St. Michaels and Oxford upon each and every motor vehicle owned by a resident of the Towns of Easton, Oxford and St. Michaels respectively, and it shall be the duty of the Mayor and Council of Easton and of the Commissioners of St. Michaels and Oxford to assess each and every such motor vehicle separately and apart from the assessment of any other motor vehicle or kind or class of assessable property, and the taxes assessed on each such motor vehicle shall be payable separate and apart from all other taxes, and the said Mayor and Council of Easton and the Commissioners of St. Michaels and Oxford shall certify to said County Treasurer of Talbot County, the names of all residents of said Towns, respectively, owning motor vehicles, the kind and character of such motor vehicle, and the Town rate applicable thereto; and said taxes shall be subject to the same rates of discount and interest charges as are presently provided or may hereafter be in force with reference to the collection of County Taxes for said Talbot County. All collections made by said County Treasurer pursuant to the provisions hereof shall be remitted and paid to the Mayor and Council of Easton and the Commissioners of St. Michaels and Oxford, as the case may be on the 10th day of each and every calendar month of all monies previously received.

All provisions, rights and remedies now existing or which may hereafter be provided under any General or Local Laws with reference to the Collection of County Taxes for Talbot County, are made available to the County Treasurer of Talbot County for the purpose of collecting the taxes as herein provided.

The said County Treasurer for said Talbot County shall receive as compensation for the collection of taxes as provided by this section, the sum of ten cents per motor vehicle for making tax bills and taxing the amount thereof according to the tax rate certified to him by the Mayor and Council of Easton and the Commissioners of St. Michaels and Oxford, as the case may be, and in addition the sum of ten per cent for the collection of said taxes which said compensation the Mayor and Council of Easton and the Commissioners of St. Michaels and Oxford are authorized and directed to provide for and pay.

This section shall apply only to taxes becoming due and in arrears under the levy of 1935 and thereafter; any and all adjustments and releases with reference to said motor vehicles and the taxes levied thereon to be made by the Board of Transfers and Abatements of said Town of Easton and the Commissioners of St. Michaels and Oxford respectively.]

[78B.

The County Treasurer of Talbot County be, and he is