

471. Close of levy; fiscal year.

[The County Commissioners shall close the annual levy for the year 1956 and complete the same on the first day of December, 1955, and on the same day in each succeeding year shall close and complete the annual levy; should the first day of December fall on Sunday, however, then said action shall be taken on the following day, and] The fiscal year for Harford County shall [thereafter] begin on the first day of [January] *July* in each year *and end on the following June thirtieth.*

472. Taxes; names certified to Treasurer.

The County Commissioners shall [within thirty days] *immediately* after making the annual levy certify to the treasurer the names of the taxpayers of the County arranged according to election districts and incorporated cities and towns; and the amount of property with which each is assessed, the tax rates to be charged, for both State and County taxes for the year, and the County rate for property within the corporate limits of cities and towns (the County rate in cities and towns is not to include amounts assessed for construction and maintenance of County roads) the aggregate of the State and County taxes levied in each election district and municipality; and shall also certify to the Treasurer all the items of the levy made by them, showing in detail the several amounts levied and the specific purpose for which each is levied, and the treasurer shall thereupon open up on his books proper accounts, crediting each item so levied under its proper head, and as payments are made, charging the amounts so paid to the several accounts, and he shall place the names of the taxpayers and the several amounts with which they are assessed upon his books, and shall be prepared to furnish bills and receive taxes on or before the first day of [February] *July* in each year.

473. Same; interest, discounts.

County taxes shall be due [as soon as they are levied] *July 1*, and shall bear interest from the first day of [May] *October*, at the rate of $\frac{1}{2}$ of 1% per cent per month. [six per cent, and on all county taxes paid before May 1st, a discount of one-half per centum per month shall be allowed; except on taxes levied against motor vehicles on which no discount shall be allowed. County taxes on personal property assessed annually by the Assessors of Harford County, pursuant to questionnaire and as to which the date of finality is January 1 of the current year, shall not be due and payable until thirty days after the bills therefor have been made up by the County Treasurer, and the County Commissioners may by resolution authorize a discount or discounts, not to exceed two per cent for the payments thereof before the due date.]

475. Treasurer; monthly report.

On the first day of each month the Treasurer shall make a report to the County Commissioners of the receipts and disbursements of his office for the preceding month showing the source of such receipts and the respective accounts for which such disbursements were made and the amounts of balances on deposit to his credit in banks and trust companies together with the name of the bank, banks or trust company where deposited and on the first day of [January] *July* in