qualification of his successor. The President of the Council shall be possessed of the same qualifications.

SEC. 2. And be it enacted, That this Act shall take effect from the date of its passage.

Approved March 10th, 1914.

CHAPTER 42.

"An Acr to repeal Sections 18, 19, 24 and 25 of Chapter 425 of the Acts of Assembly of the year 1892, incorporating the town of Longcoming and to re-enact the same with amendments."

SECTION 1. Be it enacted by the General Assembly of Maryland, That Sections 18, 19, 24 and 25 of Chapter 425 of the Acts of Assembly of 1892, incorporating the town of Lonaconing, be and the same are hereby repealed and re-enacted so as to read as follows:

- SEC. 18. And be it enacted, That whenever they shall levy a tax, the Mayor and Councilmen shall make out an alphabetical list of the persons chargeable therewith, and shall affix the respective sums to be collected from each person, and annex to the said list a warrant to the Clerk to collect the same; and all taxes levied upon real or leasehold estate shall be a lien thereon from the date of such levy.
- SEC. 19. And be it enacted. That the Clerk shall within ten days after the receipt of such warrant and list, render to each person named therein, an account of his tax; and if the said tax be paid to the said Clerk within thirty days after the receipt by him of the list and warrant aforesaid, a discount of two per centum shall be allowed the taxpayer, which deduction shall in each case be noted by the Clerk upon the receipt given to said taxpayer; and if the said tax shall not be paid within thirty days after the delivery of such account, either in person, or by leaving the same upon the premises with the tenant, the said tax shall bear interest at the rate of six per centum per annum from the date of the levy; and the said Clerk shall collect the same by distress and sale of the goods and chattels of the delinquent, or by levy on, and sale of the real estate, if there be no or not sufficient personal property, and he shall have the same power to distrain for taxes and make sales thereunder as is now provided for collectors of State and County taxes, or he may proceed as hereinafter provided.