

lector promises to pay it accordingly but falls to do so, his bond is liable. *Fidelity Co. v. Charles County*, 98 Md. 163.

This section referred to in holding a surety liable on a tax collector's bond where the collector applied the taxes for the current year in discharge of taxes for previous years as to which he was in default. Various irregularities (including the failure to levy for educational purposes separately from the other items of taxation), held not to relieve the surety. *Frowfelte v. State*, 66 Md. 85.

As to the sources of income of the board of school commissioners, see art. 77, sec. 135, *et seq.*

1904, art. 81, sec. 45. 1888, art. 81, sec. 45. 1860, art. 81, sec. 45. 1847, ch. 266, sec. 3. 1870, ch. 73. 1874, ch. 483, sec. 44.
1900, ch. 619.

47. Every collector of state taxes shall account for and pay to the treasurer two-thirds thereof by the first day of January succeeding the date of levy of said taxes, and the remaining third by the first day of April thereafter. This section shall not apply to Talbot county.

Ibid. sec. 46. 1888, art. 81, sec. 46. 1860, art. 81, sec. 46. 1847, ch. 266, sec. 1. 1864, ch. 199. 1872, ch. 255.
1874, ch. 483, sec. 45.

48. All persons and incorporated institutions that shall pay their state taxes on or before the first day of September of the year for which they were levied shall be entitled to a deduction of five per centum on the amount of said taxes; all that shall pay the same on or before the first day of October of the said year shall be entitled to a deduction of four per centum, and all that shall pay the same on or before the first day of November of the said year shall be entitled to a deduction of three per centum; and at the time of receiving said taxes the proper officers shall make the deductions aforesaid and note the same upon the receipts given to the persons or incorporated institutions so paying, but nothing contained in this section shall extend to the taxes payable on the public debt of Maryland or the stock loans of the city of Baltimore.

Ibid. sec. 47. 1888, art. 81, sec. 47. 1860, art. 81, sec. 47. 1843, ch. 208, sec. 6. 1872, ch. 384. 1874, ch. 483, sec. 46.

49. All state and county or municipal taxes shall be liens on the real estate of the party indebted from the time the same are levied.

Taxes are not a lien *per se*; hence, they are not a lien on personal property. *Parlett v. Dugan*, 85 Md. 409. And see *Degner v. Baltimore*, 74 Md. 146.

The act of 1872, ch. 384, extended the application of this section to county and municipal taxes; this section applies to Baltimore city. *Ex Parte Tax Sale Lot 172*, 42 Md. 198. And see *Eschbach v. Pitts*, 6 Md. 76.

This section referred to in deciding that the mortgagor's failure to pay taxes, was a default and entitled the trustee to sell under the mortgage. *Union Trust Co. v. Belvedere Co.*, 105 Md. 524.

This section construed in connection with section 68—see notes thereto *Degner v. Baltimore*, 74 Md. 146; *Fulton v. Nicholson*, 7 Md. 107.

See sections 68 and 69; and sections 131 and 226 and notes.
See art. 25, sec. 78.

Ibid. sec. 48. 1888, art. 81, sec. 48. 1860, art. 81, sec. 48. 1847, ch. 266, sec. 2. 1874, ch. 483, sec. 47. 1888, ch. 515.

50. Every collector shall, on all sums paid by him to the treasurer on or before the fifteenth day of September of the year for which the