

to which he was in default. Various irregularities (including failure to levy for educational purposes separately from other items of taxation), held not to relieve the safety. *Frowfelter v. State*, 66 Md. 85.

As to the sources of income of the board of school commissioners, see art. 77, sec. 205, *et seq.*

An. Code, sec. 47. 1904, sec. 45. 1888, sec. 45. 1847, ch. 266, sec. 3. 1870, ch. 73. 1874, ch. 483, sec. 44. 1900, ch. 619.

53. 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.

An. Code, sec. 48. 1916, ch. 630. 1918, ch. 261, sec. 48.

54. The State taxes levied in pursuance of Section thirty-four of this Article, and all taxes due from incorporated institutions of this State, shall be due and payable on and after the first day of July in the year in which they are levied. On taxes which are not paid before the first day of October in said year interest of one-half of one per cent. shall be charged if paid at any time during said month of October, and interest of one-half of one per cent. shall be charged for each additional month or fraction thereof that such taxes remain unpaid. It shall be the duty of the collectors or County Treasurer or other officers collecting said taxes to make monthly returns and remittances to the Comptroller of the amounts thereof collected from time to time; and his compensation for services in the collection and remittance of said taxes shall be the sum levied for that purpose by the Mayor and City Council of Baltimore City and the County Commissioners of the respective counties of this State, as provided in this Article. Said returns and remittances to the Comptroller shall be made not later than the 10th day of the month next succeeding the date of collection. Said State taxes shall be in arrear on and after the first day of January succeeding the date of levy, and it shall be the duty of said collectors, treasurers and other officers who may be charged with the collection of the same, immediately thereafter to proceed to collect said taxes in arrears in accordance with the provisions of law for the collection of delinquent taxes.¹

Although sec. 72, An. Code, 1912, has been repealed, in view of this section and provisions of act of 1908, ch. 344, applicable to Howard county, state taxes are not "legally demandable" within terms of a mortgage, prior to first day of January, though interest begins to run earlier. *Findlay v. Darnall*, 143 Md. 296.

1922, ch. 284.

55. If any corporation shall fail or neglect to pay to the Treasurer of this State any franchise tax due by it, or any tax on its capital stock due by it, or any tax on assets due by it, or any gross receipts tax due by it, before the first day of November of the year in which such tax is imposed, an additional amount of ten per centum as penalty shall be added to the said tax so due and unpaid and it shall be the duty of the Comptroller of the Treasury to add the same to the said account and the Comptroller shall

¹ Sec. 3 of act of 1916, ch. 630, provides for repeal of all laws, general or local, inconsistent with said act of 1916, to the extent of such inconsistency.