

(c) All state, county and/or city taxes required to be levied upon assessments made by the State Tax Commission shall be levied for the calendar year and as of the first day of January of such year as the date of finality.

Levy.

1929, ch. 226, sec. 29.

29. As soon as may be practicable after the date of finality in each year and in any event before the first day of the third succeeding month the County Commissioners of each county and the legislative department of the Mayor and City Council of Baltimore or any other city shall fix the rate of county or city taxation for such ensuing year on all assessments, persons or property subject to taxation under this Article in such county or city and for which the rate is not fixed by this Article; provided that where any fixed or limited rate of county and/or city taxes is prescribed by this Article, such county and/or city taxes are hereby levied at such respective rates upon all assessments, persons and property liable thereunder the provisions of this Article, and it shall not be necessary for the County Commissioners of any county or the legislative department of any city to pass any resolution or ordinance levying the same.

1929, ch. 226, sec. 30.

30. State taxes at the rate of State taxation as fixed from time to time by the General Assembly for each year, and where any fixed or limited rates of State taxation are prescribed by this Article then at such respective rates, are hereby levied annually upon all assessments, persons and property liable to such taxes respectively under the provisions of this Article, and it shall not be necessary for the County Commissioners of any county or the Mayor and City Council of Baltimore to pass any resolution or ordinance levying any State taxes.¹

34. Taxes paid by vendors, though payable and a lien, were not enforceable until later. *Edmondson v. Slicer*, 153 Md. 678.

1929, ch. 226, sec. 31.

31. In case any property which by law is subject to assessment and taxation has escaped, such property shall be entered upon the assessment rolls at any time and shall be subject to taxation for current and previous years, not exceeding four years in all, in the same manner as other property is subject to taxation. The levy for each and every year by the County Commissioners of the several counties and by any city shall be deemed and taken to have covered and embraced all property which was not assessed, but which ought to have been assessed, for the year for which any such levy was made.

¹ Ch. 576 of acts of 1929 fixes the state tax rate at 25 cents per \$100 of assessable property for each of the years 1930 and 1931.

See important footnote on first page of this article.