

of land, the assessed value of improvements on the land, and tangible and intangible personal property, in such form as may be prescribed by the Comptroller and the State Tax Commission.

### When Taxes Are Payable.

1929, ch. 226, sec. 48.

48. (a) All ordinary county and/or city taxes levied upon assessments made by the county commissioners or by the assessing authority of any city shall be due and payable at the times and in the manner and subject to the same discounts, interest and penalties as now prescribed by local law or ordinance.

(b) All ordinary state taxes levied upon assessments made by the county commissioners or the Appeal Tax Court shall be payable on and after the first day of January of the year for which they are levied; provided that no collector in any county or in the City of Baltimore shall be required to receive payments of State taxes before the earliest date on which county or Baltimore City taxes falling due in such year may be payable; and all such State taxes not paid before the first day of October in such year shall thereafter carry interest at the rate of one-half of one per cent. for each month or portion of a month until paid.

(c) All ordinary State, county and/or city taxes levied upon assessments made by the State Tax Commission shall be due and payable on the first day of July of the year for which they are levied, if on said date thirty days shall have elapsed since the mailing of a bill therefor. The tax shall be payable without interest at any time within thirty days after the date of mailing of such bill and thereafter, and after the first day of October of such year, shall bear interest at the rate of one-half of one per cent. for each month or fraction thereof.

(d) Notwithstanding anything contained in sub-sections (a) and (b) of this section, all ordinary state, county and/or city taxes in any county and/or city which under Section 28 (b) (1) shall have elected to levy its taxes for the calendar year, and as of the first day of January of such year as the date of finality, shall be due and payable on and after the first day of April of such calendar year, and shall be overdue and in arrears on the first day of the succeeding October, and shall bear interest at the rate of one-half of one per cent. for each month or fraction of a month thereafter until paid; provided, however, that any county and/or city may allow such discounts for payments prior to said first day of October, and charge and collect such penalties for failure to make payment before said first day of October as may prior to the date of finality be fixed by resolution of the county commissioners, or by ordinance or resolution of the legislative department of such city, not exceeding, however, the discounts and penalties now allowable by law or ordinance.

54. This section referred to in upholding constitutionality of art. 23, sec. 131 — see notes thereto. *Carozza v. Federal Finance Co.*, 149 Md. 246.

See notes to secs. 30, 59, 69, 191 and 142, and to art. 93, sec. 120.

See important footnote on first page of this article.