

maining due, in the fifth year. Said resolution or ordinance may provide for the abatement of all interest and penalties which might accrue on said delinquent taxes by virtue of any general or local law or laws for the five year period during which said instalments shall be payable, provided, however, that no such resolution or ordinance for the payment of such delinquent taxes in instalments shall be deemed or taken to be a waiver of any other legal remedy which any such county, city, incorporated town or other taxing district might have against any such person delinquent in the payment of taxes.

1935, ch. 387, sec. 3.

**48C.** The governing body of any such county, city, incorporated town or other taxing district may in its discretion provide in the resolutions or ordinances authorized to be passed by Sections 48A and 48B of this sub-title, that the persons delinquent in the payment of taxes referred to in said Sections shall have the right to elect whether they shall avail themselves of the relief provided for by Section 48A or of the relief provided for by Section 48B.

1935, ch. 387, sec. 4.

**48D.** In the event that the governing body of any county, city, incorporated town or other taxing district of this State, shall determine to avail itself of any of the powers granted by Sections 48A and 48B of this sub-title, then said governing body shall provide in the resolution or ordinance passed pursuant to the provisions of said Sections, that the relief therein granted to persons delinquent in the payment of taxes shall extend to all cases where the property against which said taxes were levied, shall have been purchased at tax sales by any such county, city, incorporated town, or other taxing district, provided, however, that any such governing body may provide that said relief shall not extend to cases where the period for redemptions of such property from such tax sales shall have expired according to law.

1935, ch. 387, sec. 4½.

**48E.** Nothing in Sections 48A, 48B, 48C and 48D shall apply to the Mayor and City Council of Baltimore, and to the Board of County Commissioners of Howard County.

1929, ch. 226, sec. 49.

**49.** When under Section 28 of this Article taxes are levied for a fraction of a year they shall be due and payable on and after the first day of the third month following such fraction of a year and discounts (if any) shall be allowed therefrom and interest charged thereon at the same rate per month thereafter (as provided in or permitted by the last preceding section), as if the first day of such fraction of a year were the first day of April, the first day of the second month thereafter, the first day of June, the first day of the sixth month thereafter, the first day of October, and so