

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.

See note to sec. 30.

When Taxes Are Payable.

1929, ch. 226, sec. 48. 1931, ch. 500. 1939, ch. 387, sec. 13.

46. (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 1 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 without interest, on or before August first of such year, provided the account is mailed on or before July first; and if the account shall not be mailed until after July first, the same shall be payable, without interest, at any time within thirty days after the mailing of the account. All taxes levied upon assessments made by the State Tax Commission not paid on or before August first, or within thirty days after the mailing of the account as above provided, shall thereafter bear interest at the rate of one-half of 1 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 shall 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 1 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.

Interest and penalty on delinquent State and City taxes held to be part of whole tax, and hence lien on land. *Balto. Tr. Co. v. Interocean Oil Co.*, 30 F. Supp. 560.

Cited in *Union Trust Co. v. Rosenberg*, 171 Md. 412.

This section referred to in upholding constitutionality of art. 23, sec. 129—see notes thereto. *Carozza v. Federal Finance Co.*, 149 Md. 246.

See notes to secs. 28, 62, 72, 150 and 199, and to art. 93, sec. 123.

See note to sec. 30.