

1935, ch. 387, sec. 1.

47. The governing body of every county, city, incorporated town or other taxing district of this State is hereby authorized and empowered in its discretion to adopt appropriate resolutions or ordinances providing for the abatement of all interest, penalties and/or other charges against all persons delinquent in the payment of any taxes levied by any such county, city, incorporated town or other taxing district of this State, for the fiscal year expiring in the year 1934, and for the fiscal years prior thereto, upon the condition that any such person or persons so delinquent in the payment of taxes shall promptly pay to the proper tax collecting official all such taxes unpaid.¹

1935, ch. 387, sec. 2.

48. Any such governing body may, in its discretion provide in said resolution or ordinance or in a separate resolution or ordinance for the payment of such delinquent taxes plus all accrued interest and penalties, in instalments extending over a period of five years, in the following manner: Fifteen per cent of said delinquent taxes plus accrued interest and penalties to be paid in the first year after the passage of said resolution or ordinance; twenty-five per cent of the balance of said delinquent taxes plus accrued interest and penalties in the second year; thirty-five per cent of the balance of said delinquent taxes plus accrued interest and penalties in the third year, fifty per cent of the balance of said delinquent taxes plus accrued interest and penalties in the fourth year; and the balance of said delinquent taxes plus accrued interest and penalties remaining 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.

49. 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 47 and 48 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 47 or of the relief provided for by Section 48.

1935, ch. 387, sec. 4.

50. 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 47 and 48 of this sub-title, then said governing body shall provide in the resolution or ordinance

See important footnote on first page of this article.

¹The provisions of secs. 47-51 were for temporary relief and may no longer be effective in any particular.