

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.

51. Nothing in Sections 47, 48, 49 and 50 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.

52. When under Section 26 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 on, and generally all dates prescribed in this Article shall be moved forward or backward accordingly.

Collectors and Collections.

1924, sec. 39. 1912, sec. 33. 1904, sec. 31. 1888, sec. 31. 1842, ch. 269. 1865, ch. 155. 1868, ch. 366. 1874, ch. 483, sec. 30. 1876, ch. 372. 1888, ch. 515. 1898, ch. 123, sec. 25. 1900, ch. 619. 1929, ch. 226, sec. 50.

53. The County Commissioners of the several counties where a collector is not otherwise selected by law shall, on or before January 1st in each year, appoint a collector or collectors for their respective counties, whose duty it shall be to collect as certified to him all state and county taxes levied or to be levied for the current year; and, such collectors shall receive such compensation as is now or may hereafter be prescribed by law, provided no such collector shall receive any separate compensation from the State for collecting State taxes. In and for Baltimore City the collector shall be appointed in the mode prescribed by the Act of 1898, Chapter 123, Sections 25 and 42 (Secs. 25 and 53 of City Charter, 1938 Ed.). Every collector before he acts as such shall take the oath prescribed by Section 60 of Article I of the Constitution.

This section referred to in deciding that under a local law treasurer of Harford County was required to pay over to state full amount of state taxes collected, his commissions on same being payable by county. *Allen v. State*, 98 Md. 700.

The act of 1868, ch. 366, providing for the appointment of collectors and prescribing their duties, had no reference to corporate taxes on capital stock. *Emory v. State*, 41 Md. 54.

For a case dealing with the act of 1842, ch. 269, sec. 1, see *Crane v. State*, 1 Md. 27.

An. Code, 1924, sec. 40. 1912, sec. 34. 1904, sec. 32. 1888, sec. 32. 1794, ch. 53, sec. 1. 1841, ch. 23, secs. 45-52. 1865, ch. 155. 1868, ch. 366. 1870, ch. 325. 1872, ch. 449. 1874, ch. 483, sec. 31. 1888, ch. 515. 1900, chs. 116, 619. 1902, ch. 8. 1920, ch. 257. 1929, ch. 226, sec. 51.

54. As to county taxes every collector before he acts as such shall give bond to the State of Maryland in such penalty as may be prescribed by