

Id s 42
Within what
time collectors
to collect and
pay over taxes.

42. Every collector receiving a copy of such assessment or rate, shall, within thirty days thereafter, proceed to collect the same, and shall pay the county and city taxes to the county commissioners, or to the mayor and city council, as the case may be, or their order, within six months after receiving the copy aforesaid; and all moneys levied for educational purposes by the county commissioners of the several counties shall be levied separately and distinctly from the other items of taxation, and a list thereof furnished to the school commissioners of the said counties; and the collector shall make return of all said tax collected upon the days required by law for the return of the State school taxes; if any such collector shall fail to perform his duties as directed in this section, said collector shall be liable to prosecution, and on conviction, shall be fined not less than one hundred nor more than five hundred dollars, in the discretion of the court.

Penalty for
failure.

Id s 43
Failure of
clerks to deliver
copies of levy
lists to collec-
tors

Penalty.

43. If the county commissioners or Appeal Tax Court, or their clerks, shall fail or refuse to deliver to the collectors copies of the said levy lists, or if they shall in any other way impede, hinder, or delay the said collectors in the discharge of their duties, they shall individually be liable to indictment in the Circuit Court for the county, or the Criminal Court of Baltimore, and upon conviction thereof, forfeit and pay the sum of one thousand dollars, for the use of the State, or the said sum may be recovered by action of debt in the name of the State, instituted against the parties in default, jointly and severally, by the State's attorney, upon the requisition of the governor.

Id s 44
When collector
to pay State
taxes

44. Every collector of State taxes shall account for and pay to the treasurer two-thirds thereof by the first day of January succeeding the date of levy of the said taxes, and the remaining third by the first day of April thereafter.

Id s 45
Deductions on
prompt pay-
ment of State
taxes

45. All persons and incorporated institutions that shall pay their State taxes on or before the first day of September of the year for which they were levied, shall be entitled to a deduction of five per centum on the amount of said taxes; all that shall pay the same on or before the first day of October of the said year, shall be entitled to a deduction of four per centum; and all that shall pay the same on or before the first day of November of the said year, shall be entitled to a deduction of three per centum; and at the time of receiving said taxes the proper officers shall make the deductions aforesaid and note the same upon the receipts given to the persons or incorporated institutions so paying; but nothing herein contained shall extend to the taxes payable on the public debt of Maryland or the stock loans of the city of Baltimore.

Not to extend
to taxes on
public debts of
Maryland, etc

Id s 46
Taxes to be
liens on real
estate indebted

Id s 47
Deductions in
favor of collec-
tors.

46. All State and county or municipal taxes shall be liens on the real estate of the party indebted from the time the same are levied.

47. Every collector shall, on all sums paid by him to the treasurer on or before the fifteenth day of September, of the year for which the taxes were levied, be allowed a deduction of five per cent.;