P. G. L., (1860,) art 81, sec. 46. 1847, ch 266, sec 1. 1864, ch. 199. 1872, ch 255 1874, ch 483, sec 45.

46. 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 contained in this section shall extend to the taxes payable on the public debt of Maryland, or the stock loans of the city of Baltimore.

Ibid. sec. 47. 1843, ch. 208, sec. 6. 1872, ch. 384. 1874, ch. 483, sec. 46.

47. 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.

Fulton *v* Nicholson, 7 Md 104.

Ibid. sec. 48. 1847, ch. 266, sec. 2. 1874, ch. 483, sec. 47.

48. 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.; on all sums paid by him on or before the fifteenth day of October, of the said year, a deduction of four per cent.; and on all sums paid by him on or before the fifteenth day of November, of the said year, a deduction of three per cent.; which deduction shall, in each case, be noted by the treasurer upon the receipt given to said collector. And it is the meaning of this section that the said deductions shall be made from the gross amount of the State taxes placed for collection in the hands of said collector, and shall not be in addition to those made in favor of the taxpayers.