

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. This section shall not apply to Talbot county.

Gash v. Taylor, 3 H. & M^cH. 4. *Frownfelter v. State*, 66 Md. 85.

.1888, art. 81, sec. 45. 1860, art. 81, sec. 45. 1847, ch. 266, sec. 3.
1870, ch. 73. 1874, ch. 483, sec. 44. 1900, ch. 619.

45. 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 said taxes, and the remaining third by the first day of April thereafter. This section shall not apply to Talbot county.

Ibid. sec. 46. 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. 1860, art. 81, 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. *Degner v. M. & C. C.*, 74 Md. 146. *Parlett v. Dugan*, 85 Md. 409.