

paid, or may deduct the same out of the rent reserved, unless otherwise agreed between the lessor and lessee. This section not to apply to Garrett county.

*M. & C. C. v. Chase*, 2 G. & J. 376. *Hughes v. Young*, 5 G. & J. 67. *P. W. & B. R. R. v. Appeal Tax Court*, 50 Md. 397. *Carstairs v. Cochran*, 95 Md. 506.

#### Taxes, When Due.

1888, art. 81, sec. 67. 1860, art. 81, sec. 74. 1847, ch. 266, sec. 3. 1874, ch. 483, sec. 66. 1876, ch. 372. 1888, ch. 515. 1900, ch. 619, sec. 13.

**70.** Taxes shall be considered in arrear on the first day of January next succeeding the date of their levy, and shall bear interest from that date, at the rate of six per centum per annum. This section shall not apply to Harford, Garrett nor Talbot counties.

*Wheeler v. Addison*, 54 Md. 41. *Condon v. Maynard*, 71 Md. 604.

#### Collectors' Commissions.

*Ibid.* sec. 68. 1860, art. 81, secs. 75-76. 1843, ch. 208, sec. 21. 1845, ch. 203, sec. 4. 1868, ch. 366. 1874, ch. 483, sec. 67. 1898, ch. 123, sec. 57. 1900, ch. 619.

**71.** The county commissioners and the mayor and city council of Baltimore shall levy upon their respective counties and the city of Baltimore such commission as will, in their judgment, insure a speedy collection of said taxes, not exceeding five per centum on the amount to be placed in the hands of said collectors for the counties for collection, except in Calvert county, where it shall not exceed six per centum, and not exceeding two per centum on the amount to be placed in the hands of said collector for the city of Baltimore; said commission to be levied for the use of said collectors, respectively, and to be collected as other charges are collected. The governor shall fix the commission of collectors appointed by him not to exceed ten per centum on the amount placed in their hands for collection; and the said commissions shall be levied by the county or city authorities, or by the tax board, and collected by said collectors. This section shall not apply to Talbot county.

*Seidenstricker v. State*, 2 Gill, 374.

#### Collectors' Default—Suit on Bond.

*Ibid.* sec. 69. 1860, art. 81, sec. 77. 1841, ch. 23, sec. 48. 1874, ch. 483, sec. 68.

**72.** If any collector shall fail to pay into the treasury the amount of money which may or should be in his hands for