

authorized, may, in the discretion of the County Commissioners or of the legislative department of such city, make a fractional levy of county or city taxes for the period intervening between the end of the last taxable year and the beginning of the next calendar year, and if it elects to make such fractional levy, such fractional levy may either be collected separately or added to the levy for the next succeeding calendar year, and all taxes levied separately under this proviso for a fraction of the year shall be levied as of a date of finality three months prior to the beginning of such fractional period, and (3) that any county or city which under existing law levies its taxes for the calendar year, but as of a date of finality other than the first day of January of such year, may by resolution of its county commissioners or by ordinance or resolution of the legislative department of the city elect to adopt the first day of January of such calendar year as the date of finality, and (4) any county or city which under existing law levies its taxes for the calendar year, but as of a date of finality other than the first day of January of such year, and also other than the first day of October of the last preceding year, may by resolution of its county commissioners, or by ordinance or resolution of the legislative department of the city, elect to adopt the first day of October of the preceding year as the date of finality for the next taxable calendar years, and any county or city which has so elected may subsequently under proviso (3) of this section elect to adopt the first day of January of the taxable year as the date of finality for subsequent taxable years.

(c) All state, county and/or city taxes required to be levied upon assessments made by the State Tax Commission shall be levied for the calendar year and as of the first day of January of such year as the date of finality.

#### *Levy.*

29. As soon as may be practicable after the date of finality in each year and in any event before the first day of the third succeeding month the County Commissioners of each county and the legislative department of the Mayor and City Council of Baltimore or any other city shall fix the rate of county or city taxation for such ensuing year on all assessments, persons or property subject to taxation under this Article in such county or city and for which the rate is not fixed by this Article; provided that where any fixed or limited rate of county and/or