

ent rates of taxation. The said book or statement shall as to property listed thereon be designated as the tax roll for the succeeding year. The County Commissioners of the several counties shall certify to the Collector of Taxes the various rates of taxation applicable to the several classes of property contained in said book or statement, including the classes of property to be certified to such collector by the State Tax Commission and subject to taxation in such county.

47. At the time of furnishing the statement required in Section 46, the County Commissioners of the several counties and the Appeal Tax Court shall prepare and certify to the Comptroller of the State and to the State Tax Commission a statement of the total basis of assessment subject to taxation which shall be separated so as to show by totals the assessed value of land, the assessed value of improvements on the land, and tangible and intangible personal property, in such form as may be prescribed by the Comptroller and the State Tax Commission.

*When Taxes Are Payable.*

48. (a) All ordinary county and/or city taxes levied upon assessments made by the county commissioners or by the assessing authority of any city shall be due and payable at the times and in the manner and subject to the same discounts, interest and penalties as now prescribed by local law or ordinance.

(b) All ordinary state taxes levied upon assessments made by the county commissioners or the Appeal Tax Court shall be payable on and after the first day of January of the year for which they are levied; provided that no collector in any county or in the City of Baltimore shall be required to receive payments of State taxes before the earliest date on which county or Baltimore City taxes falling due in such year may be payable; and all such State taxes not paid before the first day of October in such year shall thereafter carry interest at the rate of one-half of one per cent. for each month or portion of a month until paid.

(c) All ordinary State, county and/or city taxes levied upon assessments made by the State Tax Commission shall be due and payable on the first day of July of the year for which they are levied, if on said date thirty days shall have elapsed since the mailing of a bill therefor. The tax shall be payable