

without interest at any time within thirty days after the date of mailing of such bill and thereafter, and after the first day of October of such year, shall bear interest at the rate of one-half of one per cent. for each month or fraction thereof.

(d) Notwithstanding anything contained in sub-sections (a) and (b) of this Section, all ordinary state, county and/or city taxes in any county and/or city which under Section 28(b)(1) shall have elected to levy its taxes for the calendar year, and as of the first day of January of such year as the date of finality, shall be due and payable on and after the first day of April of such calendar year, and shall be overdue and in arrears on the first day of the succeeding October, and shall bear interest at the rate of one-half of one per cent. for each month or fraction of a month thereafter until paid; provided, however, that any county and/or city may allow such discounts for payments prior to said first day of October, and charge and collect such penalties for failure to make payment before said first day of October as may prior to the date of finality be fixed by resolution of the county commissioners, or by ordinance or resolution of the legislative department of such city, not exceeding, however, the discounts and penalties now allowable by law or ordinance.

49. When under Section 28 of this Article taxes are levied for a fraction of a year they shall be due and payable on and after the first day of the third month following such fraction of a year and discounts (if any) shall be allowed therefrom and interest charged thereon at the same rate per month thereafter (as provided in or permitted by the last preceding section), as if the first day of such fraction of a year were the first day of April, the first day of the second month thereafter, the first day of June, the first day of the sixth month thereafter, the first day of October, and so on, and generally all dates prescribed in this Article shall be moved forward or backward accordingly.

#### *Collectors and Collections.*

50. The County Commissioners of the several counties where a collector is not otherwise selected by law shall, on or before January 1st in each year, appoint a collector or collectors for their respective counties, whose duty it shall be to collect as certified to him all state and county taxes levied or