

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) that in any county or city in which some other period is not now specifically prescribed by statute, all ordinary county and city taxes shall be levied for the calendar year and as of the first day of January as the date of finality, and (5) that in any county or city in which the date of finality is not now specifically prescribed by statute, all State, county and city taxes shall be levied as of the first day of January of each year as the date of finality.

SEC. 13. *And be it further enacted*, That Section 48 (d) of Article 81 of the Annotated Code of Maryland (1933 Supplement) be and the same is hereby repealed and re-enacted with amendments so as to read as follows:

(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 shall 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 1 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.

SEC. 14. *And be it further enacted*, That Section 66 and Section 188 of Article 81 of the Annotated Code of Maryland (1935 Supplement) be and the same are hereby repealed and re-enacted with amendments so as to read respectively as follows:

66. The County Commissioners in each county and the Bureau of Assessment in Baltimore City, as to local taxes, and the Comptroller upon certificates of the County Commissioners or Bureau of Assessment in Baltimore City, as to State taxes, shall make all just allowances to the respec-