

Local Laws of Maryland (1930 Edition), title "Garrett County", sub-title "County Treasurer", as said section was amended by Chapter 75 of the Acts of 1941, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

102. All taxes shall be levied for the calendar year, and as of the first day of January of such year as the date of finality. The County Commissioners shall fix the rate of County taxation for such year on or before the fifteenth day of January; all County taxes shall be due and payable on the first day of February of such calendar year, and shall be overdue and in arrears on the first day of the succeeding **[November]** *October*; on all County taxes paid during the months of January and February, a discount of five per cent. shall be allowed; on all County taxes paid during the months of March and April, a discount of four per cent. shall be allowed; on all County taxes paid during the months of May and June, a discount of three per cent. shall be allowed; and all taxes paid during the months of July, August, *and* September **[and October]**, the amount thereof, without discount or interest, shall be required, but upon all County taxes remaining unpaid after the **[31st]** *30th* day of **[October]** *September*, interest at the rate of one-half of one per cent. per month shall be charged and collected. The treasurer shall take the discount from and charge interest on the tax bills for County purposes regularly in the manner aforesaid, and shall note the same upon his books and upon the receipt given for taxes so paid; but the discount allowed on County taxes by this section shall not be made to any person or corporate institution unless the whole amount of State and County taxes due by such person or corporate institution for the current year be paid when the same is made.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1951.

Approved March 14, 1951.

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## CHAPTER 124

(House Bill 276)

AN ACT to repeal and re-enact, with amendments, Section 384 of the Code of Public Local Laws of Baltimore County (1948

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EXPLANATION: *Italics indicate new matter added to existing law.*

**[Brackets]** indicate matter stricken from existing law.

**CAPITALS** indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.