

(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. In Queen Anne's County, said taxes shall be deemed to be overdue and in arrears on the first day of the succeeding January, in which event interest shall be charged and collected on all taxes not then paid, at the rate aforesaid, from October 1 of the year of the levy until paid. *In Talbot and Caroline Counties taxes are due and payable on and after the first day of July of each calendar year and are overdue and in arrears on the first day of the succeeding October.*

SEC. 2. *And be it further enacted,* That this Act is hereby declared to be an emergency measure and necessary for the preservation of the public health and safety and having been passed by a ye and nay vote, supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved March 28, 1961.

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## CHAPTER 232

(Senate Bill 419)

AN ACT to repeal and re-enact, with amendments, Section 32 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Levy", changing for Caroline and Talbot Counties the date for making the levy of taxes.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 32 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Levy", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

### 32.

As soon as may be practicable after the date of finality in each year and in any event before the first day of the fourth 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