

*Taxes already paid which under the provisions of this section would otherwise have been reduced or cancelled shall be refunded in the manner provided in Sections 213 and 214 of this Article.*

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] *July next following* 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 not fixed by this article; [except in Caroline, Queen Anne's and Talbot counties where the levy shall be made before the first day of the fifth month after the date of finality in said county; and except in Charles County where the levy shall be made before the first day of the third month after the date of finality in said county;] provided that where any fixed or limited rate of county and/or city taxes is prescribed by this article, such county and/or city taxes are hereby levied at such respective rates upon all assessments, persons and property liable thereto under the provisions of this article, and it shall not be necessary for the county commissioners of any county or the [legislative department] *authorities* of any city to pass any resolution or ordinance levying the same.

46.

As soon after the date of finality, as is practicable, *as of the semi-annual date of finality*, and before taxes become due and payable in each year, the supervisors of assessments of the several counties and department of assessments of Baltimore City shall prepare and deliver to the collector a book or statement showing the valuation and assessment of all property subject to taxation in each county and Baltimore City as it shall appear upon the assessment books of the supervisors of assessments and department of assessments of Baltimore City on said date of finality *or semi-annual date of finality*; such book or statement shall contain a full list of all the real estate and improvements thereon as the same has been valued and assessed with the owners thereof as appearing on the records of the supervisors of assessments, and department of assessments of Baltimore City (and in Baltimore City it shall be by blocks corresponding so far as possible with the block numbers used in the record office of the Superior Court of Baltimore City) with the location and description of each piece or parcel of ground so assessed and valued, and shall also contain an alphabetical list of all persons to whom personal property has been assessed with the amounts of such assessments, and of the several classes thereof bearing different 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 supervisors of assessments of the several counties and department of assessments of Baltimore City 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 Department of Assessments and Taxation and subject to taxation in such county and Baltimore City.