

July of each calendar year and are overdue and in arrears on the first day of the succeeding October.】

(a) *All ordinary State, county, incorporated city or town, and taxing district taxes, are due and payable without interest as of the first day of July in each taxable year; these taxes are overdue and in arrears on the first day of the succeeding October, and from and after this day of October 1 they shall bear interest at the rate of $\frac{1}{2}$ of 1 per centum for each month or fraction thereof until paid.*

(b) *Any county, city or town, or taxing district AS TO ITS OWN TAXES, may allow such discounts for payments made prior to this day of October 1, and may impose and collect after October 1 such penalties for failure to make payment by or after that day, as prior to the date of finality may have been fixed by resolution of the county commissioners or county council, ordinance or resolution of the city or town, or resolution of the governing body of the tax district, as the case may be; and the county, city or town, or taxing district authorities from time to time may adopt, promulgate, amend, and repeal such resolutions or ordinances. NOTWITHSTANDING THE PROVISIONS OF THIS SUBSECTION, IN GARRETT COUNTY A DISCOUNT OF 5% ON ALL COUNTY TAXES SHALL BE ALLOWED DURING THE MONTHS OF JULY AND AUGUST; AND A DISCOUNT OF 4% SHALL BE ALLOWED ON ALL COUNTY TAXES PAID DURING THE MONTH OF SEPTEMBER. NOTWITHSTANDING THE PROVISIONS OF THIS SUBSECTION, IN ALLEGANY, CHARLES AND WASHINGTON COUNTIES, A DISCOUNT OF FIVE PER CENTUM (5%) SHALL BE DEDUCTED FROM ALL TAX BILLS FOR COUNTY PURPOSES WHICH ARE PAID DURING THE MONTH OF JULY SUCCEEDING THE LEVY THEREOF; A DISCOUNT OF FOUR PER CENTUM (4%) SHALL BE DEDUCTED ON ALL SUCH TAX BILLS DURING THE MONTH OF AUGUST FOLLOWING THE LEVY THEREOF; AND A DISCOUNT OF THREE PER CENTUM (3%) SHALL BE DEDUCTED FROM ALL SUCH TAX BILLS PAID DURING THE MONTH OF SEPTEMBER FOLLOWING THE LEVY THEREOF. NOTWITHSTANDING THE PROVISIONS OF THIS SUBSECTION, IN BALTIMORE COUNTY A DISCOUNT OF TWO PER CENT ON ALL COUNTY REAL ESTATE TAXES SHALL BE ALLOWED DURING THE MONTH OF JULY; AND A DISCOUNT OF ONE PER CENT SHALL BE ALLOWED ON ALL COUNTY REAL ESTATE TAXES PAID DURING THE MONTH OF AUGUST; AND NEITHER SHALL A DISCOUNT BE ALLOWED NOR SHALL INTEREST BE CHARGED ON ALL COUNTY REAL ESTATE TAXES PAID DURING THE MONTH OF SEPTEMBER.*

(c) *On the day taxes are due, liability for taxes and a first lien for their payment attach to the property. No interest or penalties may be charged or collected on any taxes covered by this section until at least thirty days after the bill for the taxes has been mailed to the taxpayer's address as shown on the tax rolls.*

(d) *This section applies to taxes based upon assessments made either locally or by the Department of Assessments and Taxation.*

50.

【When under Section 31 of this Article taxes are levied for a