

As part of the transitional provisions authorized in this section, in any county, city or town, or taxing district which in one or more respects does not conform to the requirements of this Act, the board of county commissioners or county council by resolution, the legislative body of the city by ordinance or resolution, or the governing body of the taxing district by its regular procedure may establish the procedures and dates for conformity with this Act, so long as these procedures and dates are within the requirements and intent of this Act. The county, city or town, or taxing district may make a fractional levy or levies of county, city or town, or taxing district taxes for a fractional portion or portions of the transitional period; and any such fractional levy may be collected separately or added to the levy for either the next previous or next subsequent period.

As part of the transitional provisions, if taxes are levied for a fraction of a year they shall be due and payable on and after the first day of the third month following the beginning of such fraction of a year. Discounts (if any) shall be allowed therefrom, and penalties (if any) shall be imposed thereon, according to the law, ordinance, or resolution of the county, city or town, or taxing district on other similar taxes; and interest shall be charged thereon at the same rate per month as provided by Section 48 of Article 81 of the Annotated Code (1957 Edition, as amended). Discounts, penalties, and interest shall be applied as of comparable times and for comparable periods, being generally moved backward or forward, as the case may be, from those specified in Article 81 of the Code or in the applicable charter or local laws for full years.

Also, as part of the transitional provisions authorized by this section, the county, city or town, or taxing district shall conform to and participate fully in whatever times and procedures may be determined by the Board of Public Works for the imposition and collection of State taxes during and for the transitional period.

The transitional period begins on June 1, 1963, and ends on June 30, 1966. From time to time during the transitional period, every county, city or town, or taxing district required under this Act to make changes in its procedures concerning fiscal year, taxable year, date of finality, levy, date of levy, and due date and overdue date for taxes, shall inform the State Department of Assessments and Taxation of the proposed and actual changes; and the county, city or town, or taxing district shall upon the request of the Department of Assessments and Taxation furnish such further information on the proposed or actual changes as may not be unreasonable. THE OFFICIALS OF ANY COUNTY, CITY OR TOWN, OR TAXING DISTRICT MAY SEEK ADVICE AND ASSISTANCE ON PROBLEMS INVOLVED IN A TRANSITION FROM THE FISCAL RESEARCH BUREAU, THE DEPARTMENT OF ASSESSMENTS AND TAXATION, THE STATE COMPTROLLER, OR ANY OTHER DEPARTMENT OR AGENCY OF THE STATE GOVERNMENT.

SEC. 3. *And be it further enacted,* That all laws, parts of laws, rules, regulations, and procedures of the State or of any such political subdivision, which are inconsistent in any respect with this Act and the rules, regulations, and procedures necessary thereunder, are repealed or modified on July 1, 1966, to the extent of the inconsistency. This section specifically includes the provisions of any charter