

hereby provided, the said Board of Municipal and Zoning Appeals shall give notice to the owner of the said property, designating a certain time when said owner may appear before said Court and be heard in reference to the liability of said property for said tax, and the class to which it properly belongs. All the provisions of existing laws relating to notice to be given by the Board of Municipal and Zoning Appeals before changing the classification of property under the Act of 1908, Chapter 286, and to appeals from the actions of the Board of Municipal and Zoning Appeals thereunder, shall be applicable to the notice to be given by the Board of Municipal and Zoning Appeals and to the right of appeal from their actions under this subtitle. After having given such owner reasonable notice and opportunity to be heard, as herein provided, the Board of Municipal and Zoning Appeals shall proceed to make the classification as herein provided, and shall certify their actions, in making classifications of property for the special tax provided by this subtitle, to the City Treasurer in the same manner as in cases of classifications of real and leasehold property in the Annex for the different rates of taxation as provided under the subtitle relating thereto; and the said City Treasurer shall add said special tax to the tax bill of the property as a separate item, to be called "Special Paving Tax," and shall collect the same in the same manner as ordinary taxes on real estate are collected. All the provisions of existing laws and ordinance, and any amendment or amendments thereto, relating to the lien of discounts, interest and penalty or other charges upon the ordinary taxes on real estate, and the powers and duties of the City Collector in regard to the collecting, keeping accounts of, accounting for, and depositing such taxes, shall apply to the special tax herein provided for, except where inconsistent with some provision of this subtitle. On the first day of every month, or next legal day if the first day be Sunday or a holiday, the City Collector shall account for and pay over to the Comptroller, to be by him deposited with the City Register and to be placed to the credit of the new paving fund provided for in the Acts of 1906, Chapter 401, and 1908, Chapter 202, and to be exclusively applicable to the cost of the work authorized by said Acts or by any amendment or amendments thereof, all the proceeds of the special tax herein levied which he shall have collected during the preceding month.

SEC. 8. *And be it further enacted*, That Section 91 of Article 5 of the Code of Public Local Laws of Maryland (1930 Edition), title "Calvert County," subtitle "County Treasurer," as said section was last enacted by Chapter 338 of the Acts of 1933, be and it is hereby repealed:

§91. All taxes levied for county purposes shall be due and payable on and after the first day of July in the year in which they are levied. All taxpayers who shall pay their taxes in cash on or before the first day of October following the levy shall be entitled to a discount thereon of two per cent., which shall be allowed by the treasurer in his settlement with them and which shall be allowed the treasurer in his settlement with the Commissioners. On taxes which are not paid before the first day of October in said year interest of one-half of one per cent. shall be charged if paid at any time during said month of October, and interest of one-half of one per cent. shall be charged for each additional month or fraction thereof