

be and it is hereby repealed, and new Section 42 be and it is hereby enacted in lieu thereof to stand in the place of the section so repealed; that Sections 43 and 44 thereof be and they are hereby repealed and re-enacted, with amendments; that Section 82 of said title, subtitle "County Treasurer" as said section was amended by Chapter 802 of the Acts of 1961, be and it is hereby repealed and re-enacted, with amendments; that Section 85 of said title and subtitle, be and it is hereby repealed and re-enacted, with amendments; that Section 113(b)(1) of said title, subtitle "Fire Protection" as said section was amended by Chapter 406 of the Acts of 1961, be and it is hereby repealed and re-enacted, with amendments; that Section 132(c) of said title, subtitle "Metropolitan Commission," be and it is hereby repealed and re-enacted, with amendments; that Section 132(g) thereof as said section was amended by Chapter 564 of the Acts of 1961, be and it is hereby repealed and re-enacted, with amendments; and all to read as follows:

42. Taxes; levied by calendar year.

[Subsequent to the levy of county taxes for the year 1943, the County Commissioners of Howard County shall levy all county taxes for the calendar year; provided, however, that for the year 1943 they shall levy county taxes for the period from June 1, 1943 to December 31, 1943, and in making such levy for the year 1943 they shall, and they are hereby authorized, to include therein such interest payments and bond redemption payments as may be required to be made by said County Commissioners during the month of January, 1944.]

The County Commissioners of Howard County shall levy all county taxes for the taxable year of July 1 to June 30.

43. Same; levy made before December 1.

[Subsequent to the levy of taxes made by the] *The County Commissioners of Howard County* [for the year 1943, they] shall levy for taxes for the ensuing [calendar] *taxable year* on or before the first day of [December] *June* in each year.

44. Same; date of finality.

All taxes levied by the County Commissioners of Howard County [subsequent to those levied for the year, 1955] shall be levied as of the first day of [October] *January* in each year as the date of finality for the ensuing [calendar] *taxable year*.

82. All taxes levied, [subsequent to those levied for the year 1955 and] which are unpaid on the first day of [April] *October* following the levy, shall bear interest from said first day of [April] *October* until paid at the rate of [six per centum per annum] $\frac{1}{2}$ of 1% *per month*; provided, however, that all taxes levied [for all years prior to the year 1956] shall become due and payable as of *July 1* [March 11, 1957, and all taxes levied for all years prior to the year 1956 shall bear interest until paid at the rate of six per centum per annum, accounting from the first day of July following the levy]; and said Treasurer shall account for said interest in his settlement with the County Commissions. [On all taxes, except those on personal property, paid on or before the last day of January of the year for which the levy was made, a discount of two per cent (2%) shall be allowed,