

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 COUNTY, 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 PERCENT ON ALL COUNTY REAL ESTATE TAXES SHALL BE ALLOWED DURING THE MONTH OF JULY; AND A DISCOUNT OF ONE PERCENT 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. THIS SUBSECTION SHALL NOT BE CONSTRUED OR APPLIED TO AFFECT BALTIMORE CITY OR LOCAL TAXES IMPOSED THEREIN, WHICH MATTERS ARE COVERED IN SUBSECTION (E) OF THIS SECTION.

(E) ORDINARY CITY TAXES IN BALTIMORE CITY WHICH ARE DUE AND PAYABLE ON THE FIRST DAY OF JULY OF EACH TAXABLE YEAR BEGINNING WITH 1966 SHALL BE OVERDUE AND IN ARREARS ON THE FIRST DAY OF THE SUCCEEDING JANUARY, AND FROM AND AFTER THIS DAY OF JANUARY 1, THEY BEAR INTEREST AT THE RATE OF ONE-HALF ( $\frac{1}{2}$ ) OF ONE (1) PER CENTUM FOR EACH MONTH AND FRACTION THEREOF UNTIL PAID, AND THE MAYOR AND CITY COUNCIL OF BALTIMORE BY ORDINANCE MAY ALLOW SUCH DISCOUNTS FOR PAYMENTS MADE PRIOR TO SAID DAY OF JANUARY 1, AND MAY IMPOSE AND COLLECT AFTER THAT DATE PENALTIES FOR FAILURE TO MAKE PAYMENT BY AND AFTER THAT DAY, AS PRIOR TO SAID FIRST DAY OF JULY MAY HAVE BEEN FIXED BY ORDINANCE OF THE MAYOR AND CITY COUNCIL OF BALTIMORE.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1966.

Approved April 14, 1966.

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