

ments which may have been made subsequent to January 1, 1960, on interests which were not taxable prior to May 8, 1961, are hereby ratified, confirmed and validated to the same extent as if made after the passage hereof. Anything in this Code dealing with the time of making assessments notwithstanding, the appropriate authorities are hereby directed to make assessments on all interests subject to taxation hereby which may not have previously been made, the intention being that all interests made subject to tax by this subsection shall be assessed and taxed as of January 1, 1960, and thereafter, to the end that there shall be no discrimination whatsoever in the retroactive application of the tax.

14.

(d) Assessors to ascertain actual land use and current zoning of real property.—The supervisors of assessments in the counties and the director of assessments in Baltimore City, upon request of the local governing body, shall ascertain the actual land use and current zoning of each unit of real property at the time of making each assessment thereof. The assessor shall classify the land use in accordance with the Bureau of Public Roads standard land use code published by the U.S. Department of Commerce, and he shall record the land use classification and current zoning. Prior to July 1 following the expiration of each calendar year he shall publish a recapitulation of all land use classification and zoning recorded during the year which [.] shall be available to the general public.

51.

The county commissioners of the several counties where a collector is not otherwise selected by law shall, on or before January 1st in each year, appoint a collector or collectors for their respective counties, whose duty it shall be to collect as certified to him all State and county taxes levied or to be levied for the current year; and, such collectors shall receive such compensation as is now or may hereafter be prescribed by law, provided no such collector shall receive any separate compensation from the State for collecting State taxes. In and for Baltimore City the collector shall be appointed in the mode prescribed by the Act of 1898, Chapter 123, Sections 25 and 42. Every collector before he acts as such shall take the oath prescribed Section [60] 6 of Article 1 of the Constitution.

411D.

(j) The person collecting the tax may apply and credit against the amount of tax payable by him an amount equal to one and one-half per centum (1½%) of the gross tax to be remitted by him to the Board of County Commissioners, to cover his expense in the collection and remittance of the tax. However, nothing in this subsection applies to any person who fails or refuses to file his return with the Board of County Commissioners within the time prescribed within this section.

425.

(B) NOTHING IN THIS SUBTITLE SHALL APPLY TO ANY COMMERCIAL VEHICLE OR VEHICLES BEING ROAD TESTED FOR SALE BY A DEALER REGISTERED IN MARY-