

the specified day of January 1, or as of the day a tax bill therefor was or reasonably should have been received or available, whichever is the later day. No interest or penalties may be charged or collected on any taxes covered by this subsection until at least thirty days after the bill for the taxes has been mailed or made available. From and after April 1 all such ordinary State, county, city or town, or taxing district taxes, as the case may be, are overdue and in arrears, and they shall bear interest at the rate [of] fixed by the governing body of the subdivision for each month or fraction thereof until paid. A county, city or town, or taxing district may charge and collect a penalty for failure to make payment on or before April 1 or on or before thirty days after the bill for the taxes has been mailed or made available, whichever is the later date; but this penalty must have been fixed prior to this day of January 1 by resolution of the county commissioners or county council, ordinance or resolution of the city or town, or resolution of the governing body of the tax district, as the case may be. In the event Montgomery County, or Howard County or any city or town provides for three-quarter year taxes under the provisions of subsection (c) hereof, the provisions of this subsection shall not apply to property taxes collected under the authority of said subsection (c).

233.

(e) If the State Department of Assessments and Taxation finds that none of the persons on the list are qualified applicants pursuant to [§ 246AI] § 246A it may reject all the nominations and call for a new list. In case of failure to furnish the list herein provided for within twenty days after notice from the State Department of Assessments and Taxation the Department shall have power to fill such office immediately after the expiration of such time.

409.

Every person, firm or corporation subject to the taxes imposed by this subtitle shall keep complete and accurate records in such form and containing such information as the Comptroller may [be] BY regulation prescribe. Such records shall be open at any time during business hours for inspection and examination by the Comptroller or any of his authorized representatives, and shall be preserved for a period of three (3) years unless the Comptroller shall, in writing, consent to their destruction within that period, or by order require that they be kept longer.