

failure to make payment by or after [that day, as prior to the date of finality] THE DATES TAXES BECOME OVERDUE AND IN ARREARS, AS PROVIDED UNDER THIS SUBSECTION, AS may have been fixed 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; and the county, city or town, or taxing district authorities from time to time may adopt, promulgate, amend, and repeal such resolutions or ordinances.

(2) (I) Notwithstanding the provisions of this subsection, in Allegany County and in Garrett County, a discount of [five per centum (5%)] 5 PERCENT 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%)] 4 PERCENT 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%)] 3 PERCENT shall be deducted from all such tax bills paid during the month of September following the levy thereof.

(II) Notwithstanding the provisions of this subsection, in Baltimore County a discount of [two] 2 percent on all county real estate taxes shall be allowed during the month of July; and a discount of [one] 1 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.

(3) 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.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved June 1, 1982.

CHAPTER 745

(House Bill 1746)

AN ACT concerning

Property Taxes - Interest Penalty - Allegany County