

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.

(c) On the day taxes are due, liability for taxes and a first lien for their payment attach to the property. No interest or penalties may be charged or collected on any taxes covered by this section until at least thirty days after the bill for the taxes has been mailed to the taxpayer's address as shown on the tax rolls.

(d) This section applies to taxes based upon assessments made either locally or by the Department of Assessments and Taxation, except that the first lien for payment of taxes, referred to in subsection (c) of this section, shall attach only to real property.

(e) Ordinary city taxes in Baltimore City which are due and payable on the first day of July, 1966 shall be overdue and in arrears on the first day of January 1967; those due and payable on the first day of July, 1967, shall be overdue and in arrears on the first day of December, 1967; those due and payable on the first day of July, 1968, shall be overdue and in arrears on the first day of November, 1968; and those due and payable on the first day of July for any year subsequent to 1968 shall be overdue and in arrears on the first day of October of the same calendar year, and the mayor and city council of Baltimore by ordinance may allow such discounts for payments made prior to said overdue dates, and may impose and collect after these dates penalties and interest for failure to make payment by and after these dates, as prior to said first day of July may have been fixed by ordinance of the mayor and city council of Baltimore.

(f) Repealed.

(g) (1) Taxes overdue, in arrears, and payable to the City of Salisbury shall bear interest at the rate of 1 percent for each month or fraction of a month until paid.

(2) Taxes overdue, in arrears, and payable to Howard County shall bear interest at the rate fixed by the County Council.

(3) Taxes overdue, in arrears, and payable to Anne Arundel County shall bear interest at the rate fixed by the County Council.

(4) Taxes overdue, in arrears, and payable to Baltimore County, shall bear interest at the rate fixed by the County Council.