

7-117. TRANSFERS ON TAX BOOKS.

AT LEAST ONCE IN EACH YEAR, THE TREASURER SHALL CORRECT THE LIST OF TRANSFERS ON THE TAX BOOKS OF THE COUNTY IN ACCORDANCE WITH THE LIST FURNISHED BY THE LOCAL OFFICE OF THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION. THIS CORRECTION SHALL BE MADE NOT MORE THAN 30 DAYS BEFORE THE TIME SET FOR THE MAKING OF THE ANNUAL LEVY. (P.L.L., 1930, Art. 20, sec. 369; 1963 Code, sec. 296; 1910, ch. 10, sec. 243 (p. 1140); 1977 Code, sec. 72; 1988, ch. .)

7-118. STATE LAWS.

THE PROVISIONS OF THE CODE OF PUBLIC GENERAL LAWS OF MARYLAND THAT ARE APPLICABLE TO COLLECTORS OF STATE AND COUNTY TAXES, EXCEPT WHEN THEY ARE REPEALED BY OR INCONSISTENT WITH THE PROVISIONS OF THIS SUBTITLE, APPLY TO THE COUNTY TREASURER. AS TO THE POWER, RIGHTS, DUTIES, AND LIABILITIES, BOTH CIVIL AND CRIMINAL, AND THOSE AFFECTING THE TREASURER'S BOND OR BONDSMEN, THE COUNTY TREASURER IS IN ALL RESPECTS IN THE SAME POSITION AS STATE AND COUNTY COLLECTORS OF TAXES, EXCEPT AS PROVIDED IN THIS TITLE. (P.L.L., 1930, Art. 20, sec. 368; 1963 Code, sec. 295; 1910, ch. 10, sec. 242 (p. 1140); 1977 Code, sec 71; 1988, ch. .)

SUBTITLE 2. ANNUAL TAX LEVY

7-201. TAXES; LEVY, INTEREST.

(A) THE COUNTY COMMISSIONERS SHALL MAKE THEIR ANNUAL LEVY FOR STATE AND COUNTY TAXES BEFORE JULY 1 EACH YEAR. STATE AND COUNTY TAXES SHALL BE DUE AND PAYABLE ON JULY 1.

(B) ON TAXES WHICH ARE NOT PAID BEFORE OCTOBER 1, INTEREST AT THE RATE OF TWO-THIRDS OF ONE PERCENT PER MONTH SHALL BE CHARGED. (P.L.L., 1930, Art. 20, sec. 344; 1963 Code, sec. 276; 1910, ch. 10, sec. 218 (p. 1133); 1927, ch. 22, sec. 218; 1963, ch. 825, sec. 22; 1977 Code, sec. 52; 1988, ch. .)

7-202. NOTICE OF LEVY; DELIVERY OF TAX BILLS.

(A) IMMEDIATELY AFTER THE LEVY, THE COUNTY COMMISSIONERS SHALL GIVE NOTICE OF IT BY ADVERTISEMENT INSERTED ONCE IN A NEWSPAPER OF GENERAL CIRCULATION.

(B) THE TREASURER SHALL PREPARE THE TAX BILLS OF EACH TAXPAYER AND FORWARD THEM BY MAIL OR DELIVER THEM TO THE PERSON OR PERSONS, OR CORPORATE INSTITUTIONS, OR TO THE AGENT OF THE PERSON OR PERSONS, OR CORPORATE INSTITUTIONS TO WHOM THE PROPERTY INCLUDED IN THE TAX BILLS IS ASSESSED, SO FAR AS THEIR RESIDENCE OR POST OFFICE ADDRESS MAY BE ASCERTAINED BY THE TREASURER.