

above provided, shall thereafter bear interest at the rate of one-half of 1 per cent. for each month or fraction thereof.

(d) Notwithstanding anything contained in sub-sections (a) and (b) of this section, all ordinary State, county and/or city taxes in any county and/or city which under Section 28 (b) (1) shall have elected to levy its taxes for the calendar year, and as of the first day of January of such year as the date of finality, shall be due and payable on and after the first day of April of such calendar year, and shall be overdue and in arrears on the first day of the succeeding October, and shall bear interest at the rate of one-half of 1 per cent. for each month or fraction of a month thereafter until paid; provided, however, that any county and/or city may allow such discounts for payments prior to said first day of October, and charge and collect such penalties for failure to make payment before said first day of October as may prior to the date of finality be fixed by resolution of the county commissioners, or by ordinance or resolution of the legislative department of such city, not exceeding, however, the discounts and penalties now allowable by law or ordinance.

54. This section referred to in upholding constitutionality of art. 23, sec. 131—see notes thereto. *Carozza v. Federal Finance Co.*, 149 Md. 246.
See notes to secs. 30, 59, 69, 191 and 142, and to art. 93, sec. 120.

1935, ch. 387, sec. 1.

48A. The governing body of every county, city, incorporated town or other taxing district of this State is hereby authorized and empowered in its discretion to adopt appropriate resolutions or ordinances providing for the abatement of all interest, penalties and/or other charges against all persons delinquent in the payment of any taxes levied by any such county, city, incorporated town or other taxing district of this State, for the fiscal year expiring in the year 1934, and for the fiscal years prior thereto, upon the condition that any such person or persons so delinquent in the payment of taxes shall promptly pay to the proper tax collecting official all such taxes unpaid.

1935, ch. 387, sec. 2.

48B. Any such governing body may, in its discretion provide in said resolution or ordinance or in a separate resolution or ordinance for the payment of such delinquent taxes plus all accrued interest and penalties, in installments extending over a period of five years, in the following manner: Fifteen per cent of said delinquent taxes plus accrued interest and penalties to be paid in the first year after the passage of said resolution or ordinance; twenty-five per cent of the balance of said delinquent taxes plus accrued interest and penalties in the fourth year; and the per cent of the balance of said delinquent taxes plus accrued interest and penalties in the third year, fifty per cent of the balance of said delinquent taxes plus accrued interest and penalties in the fourth year; and the balance of said delinquent taxes plus accrued interest and penalties re-

See important footnote on first page of this article.