

## CHAPTER 338.

AN ACT to repeal and re-enact with amendments Section 91 of Article 5 of the Code of Public Local Laws of Maryland (1930 Edition), title "Calvert County," sub-title "County Treasurer," changing the rate of discount for advance payment of taxes and the time of payment of said taxes.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 91 of Article 5 of the Code of Public Local Laws of Maryland (1930 Edition), title "Calvert County," sub-title "County Treasurer," be and the same is hereby repealed and re-enacted with amendments to read as follows:

91. All taxes levied for county purposes shall be due and payable on and after the first day of July in the year in which they are levied. All taxpayers who shall pay their taxes in cash on or before the first day of October following the levy shall be entitled to a discount thereon of two per cent., which shall be allowed by the treasurer in his settlement with them and which shall be allowed the treasurer in his settlement with the Commissioners. On taxes which are not paid before the first day of October in said year interest of one-half of one per cent. shall be charged if paid at any time during said month of October, and interest of one-half of one per cent. shall be charged for each additional month or fraction thereof that such taxes remain unpaid. Said taxes shall be in arrear on and after the first day of January succeeding the date of levy, and it shall be the duty of the county treasurer and/or other officers who may be charged with the collection of the same, immediately thereafter to proceed to collect said taxes in arrears in accordance with the provisions of law for the collection of delinquent taxes.

SEC. 2. *And be it further enacted,* That all laws and parts of laws, whether Public General Laws or Public Local Laws, inconsistent herewith, be and the same are hereby repealed to the extent of such inconsistency.

SEC. 3. *And be it further enacted,* That this Act shall take effect June 1, 1933.

Approved April 21, 1933.