

CHAPTER 176

(House Bill 283)

AN ACT to repeal and re-enact, with amendments, Sections 97 and 99 of Article 14 of the Code of Public Local Laws of Maryland (1930 Edition), title "Howard County", sub-titles "County Commissioners", and "County Treasurer", as enacted or amended by Chapter 516 of the laws of 1955 and repealing and re-enacting with amendments Section 2 of Chapter 516 of the Acts of 1955 relating to the time from which taxes shall bear interest and be discountable; changing the date of finality and the method and time of installment payment of said taxes; establishing the time when said taxes shall become due and payable; providing for the sale by the Treasurer of property upon which taxes are due and in arrears; deleting certain obsolete language in said Article; and relating generally to the imposition and collection of taxes in Howard County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 97 and 99 of Article 14 of the Code of Public Local Laws of Maryland (1930 Edition), title "Howard County", sub-titles "County Commissioners", and "County Treasurer", as enacted or amended by Chapter 516 of the Laws of 1955, and Section 2 of Chapter 516 of the Acts of 1955 be and they are hereby repealed and re-enacted, with amendments, to read as follows:

97. All taxes levied subsequent to those levied for the year 1955 and which are unpaid on the first day of April following the levy, shall bear interest from said first day of April until paid at the rate of six per centum per annum; provided, however, that all taxes levied for all years prior to the year 1956 *shall become due and payable as of the effective date of this Act, and all taxes levied for all years prior to the year 1956* shall bear interest until paid at the rate of six per centum per annum, accounting from the first day of July following the levy; and said Treasurer shall account for said interest in his settlement with the County Commissioners. On all taxes paid on or before the last day of January of the year for which the levy was made, a discount of two percent (2%) shall be allowed; and on all taxes paid during the month of February of the year for which the levy was made, a discount of one percent (1%) shall be allowed.

99. It shall be the duty of the treasurer, as soon as the annual tax levy shall have been made and placed in his hands, to give notice thereof by advertisement in one newspaper published in Howard County, which notice shall state the time from which taxes bear interest, and shall warn all taxpayers of their liability to be published as delinquent taxpayers and to have their property sold unless the taxes with which they are charged are paid on or before the day on which they are due under the provisions of this Section **[.]** *or under the provisions of Section 2 of this Act.* He shall also, immediately after the levy is made, make out the bill of each tax-

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.