

TITLE 5**MUNICIPAL FINANCE AND TAXATION****CHAPTER****1. REAL PROPERTY TAXES.****REAL PROPERTY TAXES****SECTION**

5-101. When due and payable.

5-102. When delinquent--penalty and interest.

5-103. Collection.

5-101. When due and payable. Taxes levied by the municipality against real property shall become due and payable annually on the first day of October of the year for which levied. (1983 Code, § 6-101, modified)

5-102. When delinquent--penalty and interest. All real property taxes shall become delinquent on and after the first day of March next after they become due and payable and shall thereupon be subject to such penalty and interest as is authorized and prescribed by the state law for delinquent county real property taxes. (1983 Code, § 6-102)