§ 499-gg. Tax lien; interest and penalty. All taxes, with interest, required to be paid retroactively pursuant to this title shall constitute a tax lien as of the date it is determined such taxes and interest are owed. All interest shall be calculated from the date the taxes would have been due but for the abatement granted pursuant to this title at the applicable rate or rates of interest imposed by such city generally for non-payment of real property tax with respect to the eligible building for the period in question. When a provision of this title requires the payment of a penalty in addition to interest, the amount of such penalty shall be equal to the amount of interest that would have been payable pursuant to such provision had such interest been calculated at the rate of three percent per annum.