

purposes of city taxation, to a rate equal to one-third of the rate to which urban property may be liable. All the easements and rights of way of railroads and the tracks or other structures erected thereon, and all easements or other property located in, on, under or over the streets, roads, avenues, alleys, highways or ways in said annexed territory, shall be and hereafter remain subject to taxation as now or hereafter provided by law.

SEC. 2. *And be it further enacted*, That this Act shall take effect on and after June 1, 1920.

Approved April 16, 1920.

CHAPTER 722.

AN ACT to add a new section to Article 6 of the Code of Public Local Laws of Maryland, title, "Caroline County," sub-title, "County Commissioners," to be known as Section 59-A and to follow immediately after Section 59 of said Article, requiring all real property to be transferred on the County Assessment Book before deeds are received for recording.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new section be and it is, hereby added to Article 6 of the Code of Public Local Laws of Maryland, title, "Caroline County," sub-title, "County Commissioners," to be known as Section 59-A, to follow immediately after Section 59 of said Article, and to read as follows:

59-A. Before any deed for the conveyance of real estate in Caroline County shall be received for record by the Clerk of the Circuit Court thereof, the person offering said deed for record shall submit the same to the Clerk to the County Commissioners of said County, who shall thereupon make transfer on the County Assessment Books of the said property to the name of the new owners thereof, and as evidence of said transfer, shall stamp upon the said deed his certificate thereof, and deed shall be received for record without said certificate. At the time of submitting the deed to the Clerk of the County Commissioners, the person or persons offering the same shall furnish said Clerk with a statement of the buildings, if any, upon the land conveyed by said deed, and