

to the President of the United States, the Secretary of War and to the United States Senators and Representatives from Maryland in the United States Congress.

Approved April 29, 1936.

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NO. 4.

A Joint Resolution to request the County Commissioners of Queen Anne's County not to charge J. William Keith, County Treasurer for Queen Anne's County, with the collection of certain interest on county taxes, and to ratify his acts in not collecting said certain interest.

WHEREAS, Under Chapter 384, Acts of the General Assembly of Maryland, it was enacted, among other provisions, that on the first day of September, in each year, taxes shall be deemed to be in arrears and interest shall be charged and collected on all taxes not then paid from September 1st.

WHEREAS, Under the Code of Public General Laws, Article 81, taxes are in arrears on January 1st, in each year, and any advancing of the time they shall be in arrears is in contravention of the Public General Laws, the spirit and the equity of the law, as well as a certain hardship upon the taxpayers.

WHEREAS, The said J. William Keith, County Treasurer for Queen Anne's County, after due consideration of the spirit of the law and the inequities that would devolve upon the taxpayers of Queen Anne's County, deemed taxes to be in arrears on January 1st, and if unpaid on that date, interest chargeable thereon from September first of the year in which they were levied.

*Resolved, That we, the members of the General Assembly of Maryland, in regular session assembled, request the County Commissioners of Queen Anne's County not to charge the said J. William Keith, County Treasurer for Queen Anne's County, with the collection of interest on County taxes as being in arrears on September 1st, but only interest on County taxes as being in arrears on January 1st, and that they ratify his acts in not collecting the aforesaid interest.*

Approved April 29, 1936.