

CHAPTER 266.

AN ACT to repeal section twenty-seven, of article eighty-one of the Code of Public General Laws, entitled "Revenue and Taxes," and to re-enact the same with amendments, so as to make an uniform date for levying the State taxes in the several counties and City of Baltimore.

Repealed.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That section twenty-seven, of article eighty-one, of the Code of Public General Laws, entitled "Revenue and Taxes," be and the same is hereby

Re-enacted.

repealed and re-enacted with amendments so as to read as follows :

Duty of the County Commissioners and Mayor and City Council of Baltimore.

SEC. 27. It shall be the duty of the County Commissioners of the several counties, and Mayor and City Council of the City of Baltimore, annually on the second Monday of April, to impose the State Taxes prescribed by law, and if the County Commissioners of any county, or the Mayor and City Council of the City of Baltimore, shall fail to impose the said taxes before the first day of July in any year, the clerk of the said county, or Register of the City of Baltimore, as the case may be, shall give notice thereof to the Governor within twenty days after such failure ; and thereupon the Governor shall appoint a Tax Board of three persons in the county or city so failing, a majority of whom shall have power to act, and whose duty it shall be forthwith to levy said taxes, and place the same in the hands of the collectors of the tax for such county or city.

In force.

SEC. 2. *And be it further enacted,* That this Act shall take effect from and after the date of its passage.

Approved April 1, 1872.