

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

Approved March 15, 1904.

### CHAPTER 73.

AN ACT to repeal Section 218 as amended and re-enacted by Chapter 370 of the Acts of the General Assembly of Maryland of 1902 and Section 219 as amended and re-enacted by Chapter 318 of the Acts of the General Assembly of Maryland of 1896 of Article 20 of the Code of Public Local Laws of Maryland, title "Somerset County," sub-title "Revenue and Taxes," and to re-enact said Sections 218 and 219 with amendments.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 218 as repealed and re-enacted by Chapter 370 of the Acts of the General Assembly of Maryland of 1902, and Section 219 as amended and re-enacted by Chapter 318 of the Acts of the General Assembly of Maryland of 1896 of Article 20 of the Code of Public Local Laws of Maryland, title "Somerset County," sub-title "Revenue and Taxes," be and the same are hereby repealed and re-enacted with amendments so as to read as follows:

218. That on the first day of January in each year taxes shall be deemed to be in arrears and interest shall be charged and collected from that date, and immediately after the first day of January in each year the several collectors shall deliver to each delinquent in his collection district, or to one of said delinquents in cases where more than one are responsible for the payment of the same taxes or lease at his, her or their usual place of abode or at the usual place of abode of one of them if said delinquents or any of them reside in said county, an account of his, her or their assessments and the taxes due thereon, but if none of the parties liable for the payment of said taxes reside in said county and the taxes to be collected in whole or in part have been assessed on real estate, the collector shall set up the account of assessment and taxes due thereon on the real estate upon which said taxes have been assessed, or deliver the same to any person in possession of said real estate, and unless payment be made in full, each of said collectors shall on or after the fifteenth day of June in each

Date set when taxes shall be considered in arrears.