

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

Approved April 7, 1904.

CHAPTER 292.

AN ACT to add a new section to Article 3 of the Code of Public Local Laws of the State of Maryland, title "Baltimore County," sub-title "County Commissioners," regulating the assessment of property and imposition of taxes in Baltimore County, said section to be known as Section 33B.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new section be added to Article 3 of the Code of Public Local Laws of the State of Maryland, title "Baltimore County," sub-title "County Commissioners," to be known as Section 33B and to read as follows:

Valuation of
property in
Baltimore
County.

33B. For the collection of taxes in Baltimore County, the valuation of property subject to taxation in said county as it shall appear upon the assessment books on the first day of March in each and every year, shall be final and conclusive, and constitute the bases upon which taxes for the next ensuing fiscal year shall be assessed and levied; provided, that this provision shall not apply to property liable to taxation in Baltimore County which may have escaped taxation or which may have been omitted in the regular course of valuation; but such property shall be valued and assessed and the owner or owners thereof charged with all back and current taxes justly due thereon whenever the same may be discovered and placed upon the assessment books, and the annual levy for each and every year shall be deemed and taken to have embraced all such property as may have escaped taxation as aforesaid; provided, nothing herein contained shall be construed to give said County Commissioners the right to assess property for more than four years' back taxes.

Back taxes.

SEC. 2. *And be it enacted*, That the provisions of this Act, when they shall become operative, shall repeal all Acts or parts of Acts, laws or parts of laws inconsistent herewith to the extent of such inconsistency.

SEC. 3. *And be it enacted*, That this Act shall take effect from the date of its passage.

Approved April 7, 1904.