

of not less than forty thousand dollars (\$40,000) in each year and the appropriation made therein shall not be paid until satisfactory evidence is produced to the Comptroller that the provisions of this section have been complied with.

Approved April 8, 1912.

CHAPTER 222.

AN ACT to provide for the assessment, valuation and taxation of judgments in Frederick county, Maryland.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That all judgments rendered by any Court of record or justice of the peace in Frederick county, Maryland, shall be subject to valuation and assessment to the owner thereof, and they shall be assessed in value according to the rate of interest therein entered to be paid; that is to say, such judgments as bear an interest of six per centum shall be assessed at 50 per cent. of the amount of judgment; such as bear interest at five per centum shall be assessed at $41 \frac{2}{3}$ per cent. of amount of judgment; such as bear an interest of four per centum, at $33 \frac{1}{3}$ per centum of the amount of judgment; such as bear an interest of $3\frac{1}{2}$ per centum, at $29 \frac{1}{6}$ per centum of the amount of judgment; such as bear an interest of three per centum, at 25 per centum of the amount of judgment; such as bear an interest at a rate not named in this section shall be assessed and valued at a correspondingly reduced valuation, if the rate of interest is less than six per centum, and such upon which no interest shall be actually paid and are of no value shall not be assessed at all.

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

Approved April 8, 1912.

CHAPTER 223.

AN ACT to repeal section 42 of Article 24 of the Code of Public Local Laws of Maryland, title "Worcester County," sub-title "Berlin," as enacted by Chapter 733 of the Acts of the General Assembly of Maryland, 1908, and to re-enact the same with amendments.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That section 42 of Article 24 of the Code of Public Local Laws of Maryland, title "Worcester County," sub-title "Berlin,"