

of the owners thereof and file the same with the Commissioners on or before the first day of July each year. As soon thereafter as is practicable the said Commissioners shall levy a tax on all such assessed property not exceeding forty cents per one hundred dollars as the needs of the town may require. Such tax shall be levied as of July first of each year, which is hereby declared to be the beginning of the fiscal year of said town, and shall be in default after the first day of September of each year. The treasurer of said town shall calculate the amount of taxes due by each person and shall render a bill to the address given on such list of assessments either by depositing the same in the mails or otherwise, or if the address of any such person is unknown to the best address ascertainable. All taxes not paid by the first day of January next succeeding their levy shall be collected by the County Treasurer in the same manner as delinquent state and county taxes.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency law, and necessary for the immediate preservation of the public health and safety of the citizens of the Town of Berwyn Heights and the State of Maryland, and being passed by a yea and nay vote, supported by three-fifths of all the members elected to each of the two Houses of the General Asembly of Maryland, the same shall take effect from the date of its passage.

Approved November 10, 1947.

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## CHAPTER 49.

(House Bill 11)

AN ACT to authorize and empower the Mayor and Council of Crisfield to borrow on its faith and credit a sum or sums of money not exceeding Thirty Thousand Dollars (\$30,000.00) in the aggregate, and to evidence said borrowing by the issuance to the lender or lenders of its general obligation serial maturity coupon bonds in like par amount, payable as to principal and interest from the proceeds of *ad valorem* taxes, levied without limitation as to rate or amount on all property subject to assessment for taxation by said municipality, notwithstanding any other statutory tax limitation, and to use the money so borrowed for the purpose of enlarging, improving or repairing the water system of said municipality.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That to enable the Mayor and Council of Crisfield