

for the calendar year. Said Mayor and Common Council shall have the right, authority and power annually to levy an additional assessment at a rate not exceeding five cents per one hundred dollars for the purpose of maintaining fire prevention equipment, said rate of five cents per one hundred dollars to be in addition to the fifty-five cents per one hundred dollars herein referred to. The Treasurer, upon receiving assessment and rate of taxation, shall give notice by posting in public places or by advertising once in some newspaper circulated in the town that the said taxes are due and payable and will be received by him on certain days and at a certain place to be named in said notice or notices. All taxes are due and payable on the first day of April in each and every year and if not paid on or before the first day of October shall bear interest at the rate of one percentum per month until paid and if not paid on or before the first day of January next following, the Treasurer shall make up a list of the unpaid taxes and shall certify the list to the Treasurer of Prince George's County for advertisement, sale and procedure with respect thereto as provided in Article 81, subtitle "Tax Sales", of the Code of Public General Laws of Maryland 1939 Edition, as amended. All property sold at a tax sale may be redeemed by the owner thereof or his assigns within the time and in the manner therein provided and in the event of the non-redemption of the property, the holder of a certificate of sale therefor, his heirs and assigns may within the time prescribed file a bill in equity to foreclose the right of redemption upon the part of the owner, his heirs or assigns. All taxes duly levied, after the transmittal of the list to the Treasurer as in this section hereinbefore provided, shall be a first lien upon the property against which they are assessed. The Mayor and Common Council shall have the right at any time to place on the assessment real estate, not included therein or on improvements made or erected after the making of said assessments upon notice of such assessment and valuation from the County Commissioners of Prince George's County.

Nothing herein contained shall be construed as invalidating any tax or assessment heretofore levied by the Mayor and Common Council of Riverdale which are hereby ratified and confirmed.

Sec. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a yea and nay vote, supported by three-fifths of all of the members elected to each of the two Houses of the General Assembly of Maryland, the same shall take effect from the date of its passage.

Approved November 10, 1947.