

ness or other temporary absence of the Collector or Treasurer, and the agents of the Collector or Treasurer when the context requires.

“Tax” means any tax, charge or assessment of any kind whatsoever, due to the State of Maryland or any of its political sub-divisions, or any other taxing agency as defined in this sub-title, which by provision of law, regulation, resolution or ordinance, is a lien against the real property on which it is levied and/or assessed.

“Other taxing agency” means any municipal or other public or quasi-public corporation having the power to levy or assess a tax of any kind or nature which may be or become a lien on real property.

“Property” means real property located in the State of Maryland, improved or unimproved, held in fee or by lease.

“Collector’s Tax Roll” means the record of assessments of real property prepared by, or for the use of the Collectors.

“Person” means any individual, firm, corporation, company, partnership, trust, estate or fiduciary. When used, the singular shall include the plural and the plural the singular.

“County” means any of the 23 Counties of the State of Maryland, and unless otherwise noted, the City of Baltimore.

“County Commissioners” means the board of commissioners charged with the administration of the County government in the County in which they are elected, and unless otherwise expressly stated, the Mayor and City Council of Baltimore.

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, and having been 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 Assembly of Maryland, the same shall take effect from the date of its passage.

Approved February 26, 1947.

CHAPTER 72.

(House Bill 172)

AN ACT to add a new paragraph to Section 6 of Article 4 of the Code of Public Local Laws of Maryland and the Baltimore City Charter adopted by the voters of Baltimore City at the election held on November 5, 1946, title “Baltimore City”, sub-title “General Powers”, said new paragraph to be known as paragraph (29A) and to follow immediately after paragraph (29) of said section, giving the Mayor and City