

on the next succeeding thirty-first day of March. The said taxes shall be due and payable on and after the first day of April of each calendar year and shall be overdue and in arrears on the first day of the succeeding October and shall bear interest at the rate of one-half of one per cent for each month or fraction of a month thereafter until paid, and all taxes not paid and in arrears after the first day of January shall be collected as herein provided. The Mayor and Council of Salisbury is hereby authorized and empowered to adopt a new fiscal year from time to time, if required by Public General Law, and to make such changes in the date of its levy, the date of finality, the dates on which taxes shall become due and owing and subject to interest as may be made necessary by the adoption of such new fiscal year, and to make such fractional levy for a period not less than three months nor greater than one year and nine months, as may be required by such change in its fiscal year, the taxes of which said fractional levy shall be collected under the provisions of this Act.

SEC. 2. *And be it further enacted*, That nothing in this Act shall be considered to affect the collection of any municipal taxes heretofore levied but all preceding levies for taxes shall be collected as if this Act has never been passed.

SEC. 3. *And be it further enacted*, That all Acts or parts of Acts inconsistent with the provisions of this Act are hereby repealed to the extent of such inconsistency.

SEC. 4. *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 March 29, 1947.

CHAPTER 279.

(House Bill 539)

AN ACT to repeal and re-enact, with amendments, Section 184 of Article 18 of the Code of Public Local Laws of Maryland (1930 Edition), title "Queen Anne's County", sub-title "County Commissioners", as said section was amended by Chapter 699 of the Acts of 1943, relating to the annual