311. The Mayor and Council is hereby authorized, empowered and directed to levy and cause to be collected annually taxes at the rate of 45 cents or less on each one hundred dollars (\$100.00) of the assessed valuation of the real and personal property in said town based on the State and county assessments for all purposes, and any taxes so levied shall be a lien on any and all property of the person, company or corporation against which they may be levied. It shall be the duty of the Clerk-Treasurer of the said town as soon as said taxes are payable to give notice by mail to each owner of property within the said town, said notice to be mailed to the best known post office address of such owner.

SEC. 2. And be it further enacted, That this Act shall take effect June 1, 1947.

Approved April 16, 1947.

CHAPTER 426.

(House Bill 656)

AN ACT to repeal and re-enact, with amendments, Section 395 of Article 20 of the Code of Public Local Laws of Maryland (1930 Edition), title "Somerset County", subtitle "Sheriff", as said Section 395 was amended by Chapter 409 of the Acts of 1941, relating to the employment of special deputies by the Sheriff of Somerset County.

SECTION 1. Be it enacted by the General Assembly of Maryland, That Section 395 of Article 20 of the Code of Public Local Laws of Maryland (1930 Edition), title "Somerset County", sub-title "Sheriff", as said Section 395 was amended by Chapter 409 of the Acts of 1941, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

395. The Sheriff of Somerset County is hereby authorized and required to appoint one deputy sheriff for said county who shall be the Chief Deputy and who shall hold office for a period of four (4) years, said term to begin and end with that of the Sheriff unless said Chief Deputy be removed by said Sheriff before the expiration thereof. The said Chief Deputy shall receive an annual salary of the sum of twelve hundred dollars (\$1,200.00) to be paid to him in monthly installments of one hundred dollars (\$100.00) by the County