

levied, secondly, the expenditures therefrom in full detail with clear and complete explanation of the emergency or emergencies requiring said expenditures, and thirdly, the unexpended balance on hand at the end of said fiscal year, to which statement the said County Commissioners shall sign their signatures to be attested by their clerk, and they shall further make affidavit that said statement is a true and accurate account as therein set forth, and they shall publish said statement, thus prepared, signed, attested and sworn to, at least three times, during the month of January following the close of said fiscal year, in one daily newspaper published in Frederick County.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1937.

Approved May 18, 1937.

CHAPTER 475.

AN ACT to repeal and re-enact with amendments Section 39 of Article 20 of the Code of Public Local Laws of Maryland (1930 Edition), title "Somerset County", sub-title "County Commissioners", to require the payment of taxes on real estate in Somerset County before permitting any deed for conveyance thereof to be recorded.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 39 of Article 20 of the Code of Public Local Laws of Maryland (1930 Edition), title "Somerset County", sub-title "County Commissioners", be and it is hereby repealed and re-enacted with amendments to read as follows:

39. No deed for the conveyance of real estate in Somerset County shall be received for record by the Clerk of the Circuit Court thereof unless and until all public taxes, assessments and charges due on said property for the current year and all prior years shall have been paid to the Treasurer of the County and Collector of State and County Taxes for said County and Collector of city taxes, if located in a city or town, who shall endorse the fact of the payment of such taxes on the deed, and the person offering said deed for record shall have submitted the same, bearing such endorsement, to the Clerk to the County Commissioners of said county, who shall thereupon make transfer on the county assessment books of the said property to the name of the new owner or owners