in the market, and those upon which no dividend shall be actually paid shall not be valued at all, and upon the valuation so made the regular rate of taxation for State purposes, but in no event more than fifteen cents on each one hundred dollars, shall be paid, and there shall also be paid on such valuation thirty cents, and no more, on each one hundred dollars for County, City and Municipal taxation in such County or City of this State in which the owners may reside.

SEC. 2. And be it further enacted, That this Act shall take effect on the day of its passage, provided that nothing herein contained shall affect taxes for the year 1914 or any year prior thereto.

Approved April 10th, 1914.

CHAPTER 412.

An Act to refund to certain Collectors of State Taxes moneys erroneously paid by them into the State Treasury.

Section 1. Be it enacted by the General Assembly of Maryland, That the Comptroller of the Treasury be, and he is hereby authorized and directed to issue his warrant upon the Treasurer of the State in favor of the following Collectors of State Taxes for moneys erroneously paid by them into the State Treasury, the same having received the recommendation of the Treasury Officials, to wit: John H. Holzshu, Collector for Allegany County for the year 1906, the sum of One Hundred and Fifty-eight Dollars and Ninety-Two Cents (\$158.92); and for the year 1907, the sum of One Hundred and Eighty-three Dollars and Thirtyfour Cents (\$183.34). John E. Edwards, Collector for Allegany County for the year 1908, the sum of One Hundred and Twentyfour Dollars and Fifty-five Cents (\$124.55); and for the year 1909, the sum of One Hundred and Forty-nine Dollars and Thirty-one Cents (\$149.31). Daniel Z. Padgett, Collector for Frederick County for the year 1911, the sum of Thirty-three Dollars and Fifty-one Cents (\$33.51); and William J. Tarbutton, Collector for Kent County for the year 1911, the sum of Six Dollars and Forty-seven Cents (\$6.47).

SEC. 2. And be it further enacted, That this Act shall take effect from the date of its passage.

Approved April 10th, 1914.