

ter 762 of the Acts of 1910 of the General Assembly of Maryland and to add thereto four new sections to follow immediately after Section 121-D and to be designated as Sections 121-E, 121-F, 121-G and 121-H."

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 110 of Chapter 834, of the Acts of 1914 of the General Assembly of Maryland, entitled "An Act to repeal and re-enact with amendments Sections 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 115-A, 115-B, 115-C, 116, 116-A, 116-B, 117, 117-A, 117-B, 118, 118-A, 118-B, 119, 119-A, 119-B, 120, 120-A, 120-B, 121, 121-A, 121-B, 121-C, 121-D, of Article 10 of the Code of Public Laws, title 'Dorchester County,' sub-title 'County Commissioners, County Treasurer and Collectors,' as enacted by Chapter 762 of the Acts of 1910 of the General Assembly of Maryland, and to add thereto four new sections to follow immediately after Section 121-D, and to be designated as Sections 121-E, 121-F, 121-G and 121-H.' and the same is hereby repealed and re-enacted with amendments so as to read as follows:

SEC. 110. The County Commissioners of said county shall have power and authority to make levies of taxes for State and county purposes including public schools, and it shall be their duty to make such levy in each and every year; the taxable year to be from January first to December thirty-first, or the Calendar year; and all taxes levied are due and payable as soon as the levy is made, said levy to be made on or before the first day of May, and the same shall become due and in arrears on the first day of October following the date of the levy, and shall be due and payable and bear interest from the first day of October following such levy. And on all tax bills unpaid on the first day of January in each year the Treasurer and Collector for Dorchester County shall collect as a penalty, an additional three per centum on all unpaid taxes, to be collected by him from the person owning said taxes, at the time and in the same manner that such taxes are collected, as now provided by law.

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 safety, and being passed upon a yea and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General