

SECTION 1. *Be it enacted by the General Assembly of Maryland.* That Sections 115, 118, 125, 145, 147 and 148 of Offutt's Code of the local laws of Baltimore County of the edition of 1916, said sections being numbers 113, 116, 123, 145 and 146 of Offutt's Code of the Public Local Laws of Baltimore County of the edition of 1915, legalized by Chapter 16 of the Acts of 1914, so as to change the fiscal year of Baltimore County and to make the same begin on the first day of January in each and every year, be and the same are hereby repealed and re-enacted with amendments, so as to read as follows, that is to say:

SECTION 115. There shall be five County Commissioners of Baltimore County who shall hold office for the term of four years and shall be eligible for re-election. They shall each receive an annual salary of twenty-four hundred dollars and no more for any purpose whatsoever, payable monthly by the Treasurer of said county; and they are required to meet for the transaction of public business, at their office at Towson on Tuesday, Wednesday and Thursday of each week, and as much oftener as a proper discharge of their official duties may require; and they shall meet daily from the first Tuesday in October in each year until the annual levy is made. Said Board of County Commissioners shall perform all the duties of the Highways Commission of Baltimore County, and shall have all and singular the powers and authority conferred upon the Highways Commission of Baltimore County Chapter 465 of the Acts of 1904 and the several amendments and supplements thereto.

SECTION 118. They shall levy the State and county taxes for said county on or before the first day of November of each year.

SECTION 125. For the collection of taxes in Baltimore County the valuation of property subject to taxation in said county (as it shall appear upon the assessment books on the first day of November in each and every year) shall be final and conclusive and constitute the basis upon which taxes for the ensuing fiscal year shall be assessed and levied; provided, that this provision shall not apply to property liable to taxation in Baltimore County which may have escaped taxation or which may have been omitted in the regular course of valuation; but such property shall be valued and assessed and