

the taxable year to be from January first to December thirty-first, or the calendar year; and all taxes 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, provided, however, that all taxes may be paid in quarterly installments during the months of September, December, March and June next succeeding the date of the levy and interest and penalties shall be charged and collected on only the amount of the unpaid balances and provided, further, that nothing herein contained shall be construed to change the time when taxes become due and in arrears or when interest and penalties begin to accrue thereon or to modify the method of collecting the same. 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 owing 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 nothing contained in this Act shall be construed to authorize, empower or permit an increase in the number of employees for the purpose of carrying out the provisions of this Act.

SEC. 3. *And be it further enacted*, That this Act shall take effect June 1, 1935.

Approved May 17, 1935.

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## CHAPTER 288.

AN ACT to repeal and re-enact with amendments Section 164 of Article 48A of Bagby's Annotated Code of the Public General Laws of Maryland (Edition of 1924), title "Insurance," sub-title "Fraternal Beneficial Associations," and to add a new Section to said Article, to follow immediately after Section 162, to be known as Section 162-A, to facilitate the method of and to encourage re-incorporation in this State of fraternal beneficiary associations incorporated under the laws of other States.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 164 of Article 48A of Bagby's An-