

the same under such regulations as it may see fit to prescribe, in order to try the case upon its substantial merits without regard to technical errors or formal inaccuracies, it being the distinct intention of this Act that it shall be construed liberally in favor of maintaining suits and proceedings for the collection of taxes against delinquent taxpayers.

SEC. 2. *And be it further enacted*, That all Public Local Laws or parts of Public Local Laws inconsistent with the provisions of this Act be and they are hereby repealed to the extent of such inconsistency.

SEC. 3. *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 health and safety, and having been 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 Assembly, the same shall take effect from the date of its passage.

Approved May 17, 1935.

---

#### CHAPTER 474.

AN ACT to add to a new section to Article 23 of the Code of Public General Laws of Maryland, (1929 Supplement), entitled "Corporations," sub-title "Building or Homestead Associations," said new sections to follow immediately after Section 171A, to be known as Section 171B, limiting the manner in which unredeemed shares in building and homestead associations may be redeemed, and declaring the continuing existence of an emergency in relation to the financial affairs of such building and homestead associations.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new section be and the same is hereby added to Article 23 of the Code of Public General Laws of Maryland, entitled "Corporations," sub-title "Building or Homestead Associations," said new section to follow immediately after Section 171A, of said Article, to be known as Section 171B, and to read as follows:

171B. No association incorporated under Sections 161 to 171, both inclusive of this Article, and no building or