

court of proper jurisdiction shall be punishable by a fine of not less than \$5.00 or more than \$50.00, or by imprisonment of not less than thirty (30) or more than ninety (90) days, or both.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1931.

Approved April 17, 1931.

CHAPTER 357.

AN ACT to repeal and re-enact, with amendments, Section 160 of the Public Local Laws, known as Offutt's Code of Public Local Laws of Baltimore County, Edition of 1929, title "County Treasurer," providing for the levying and collection of taxes and the sale of property levied upon in default of payment, and extending the time for the levying upon real and personal property for the taxes due for the year 1930 from the first Monday in April, 1931, to the first Monday in September, 1931.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 160 of the Public Local Laws, known as Offutt's Code of the Public Local Laws of Baltimore County, Edition of 1929, be and the same is hereby repealed and re-enacted, with amendments, so as to read as follows:

160. If the taxes levied for the year 1930 shall not be paid on or before the first Monday in September, 1931, the treasurer shall, within six months from the first Monday in September, 1931, proceed to enforce payment of the same by a levy upon real or personal property of the party neglecting to pay; in all other years if the taxes levied shall not be paid on or before the first Monday of April in the year succeeding that on which they were levied, the treasurer shall, within six months from the first Monday of April, proceed to enforce payment of the same by a levy upon real or personal property of the party neglecting to pay; if the taxes be due and owing upon real property, or upon real and personal property, the treasurer is authorized to levy upon real or personal property to enforce payment of the same, but no levy upon real estate shall be