

the same providing for filing of certificates with the County Commissioners for construction of buildings.

WHEREAS, delays have been found to occur in advising the County Commissioners of Howard County and the Assessors of particular districts in said county of the erection of new buildings or substantial improvements to existing buildings, so that the same may be promptly included in the tax basis, and to prevent such delays and to secure prompt information relating to construction of improvements, this statute is enacted.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new section be and the same is hereby added to Article 14 of the Code of Public Local Laws of Maryland, title "Howard County", sub-title "County Commissioners and County Collector", to come in immediately after Section 73 of said Article of said Code, to be designated 73A, and to read as follows:

73A. That after June 1, 1939, no building or structure of any kind whatsoever, exceeding in value One Hundred Dollars (\$100.00) shall be erected, constructed or added to in any of the districts of Howard County, without the owner first filing with the County Commissioners a statement over his or her signature containing substantially the following information: (1) name of the owner; (2) name of the builder; (3) location of building; (4) whether the building is entirely new or the construction is an addition to an existing building, and (5) approximate cost of the improvements. On filing such statement the Clerk of the County Commissioners shall issue to the owner a certificate to the effect that the statement provided for herein has been filed and that construction may proceed. Any owner causing to erect, construct or add to any building or structure without first filing the statement and securing the certificate herein provided for, shall be guilty of a misdemeanor and on conviction before a Justice of the Peace or the Circuit Court for Howard County, shall be fined not more than Twenty-five Dollars (\$25.00). All statements filed with the County Commissioners shall be immediately forwarded by them to the Assessor of the particular district where the contemplated improvements are to be made, and it shall be the duty of said Assessor to value the same for taxing purposes and report such values to the County Commissioners, as provided in Section 73 of this Article.

SEC. 2. *And be it further enacted*, That this Act shall take effect from June 1, 1939.

Approved May 3, 1939.