

CHAPTER 47.

(Senate Bill 126)

AN ACT to repeal and re-enact with amendments Section 489A of Article 13, of the Code of Public Local Laws of Maryland, title, "Harford County," sub-title, "Taxes and County Treasurer," as enacted by Chapter 557 of the Acts of 1935, providing for a uniform city and/or town tax rate of \$1.00 per \$100.00 per year on all motor vehicles owned by residents of the municipalities of Aberdeen, Bel Air and Havre de Grace in Harford County, and providing for the collection of said taxes by the Treasurer of Harford County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 489A of Article 13 of the Code of Public Local Laws of Maryland, title "Harford County," sub-title, "Taxes and County Treasurer," as enacted by Chapter 557 of the Acts of 1935, be and the same is hereby repealed and re-enacted with amendments to read as follows:

489A. The annual City and/or town tax rate for any and all motor vehicles owned by residents of the municipalities of Aberdeen, Bel Air and Havre de Grace shall be one (\$1.00) dollar on each one hundred (\$100.00) dollars of assessment placed thereon; and each such motor vehicle shall be assessed at the same figure, and on the same basis, as such vehicle is now, or may hereafter be assessed for county taxes by the County Commissioners of Harford County. The County Treasurer of Harford County is authorized, empowered and directed to collect all such taxes on said motor vehicles; and he shall mail one bill each year to each such owner on which shall be itemized the State, county, city and/or town taxes thereon. The assessment on every such motor vehicle shall be separate and apart from the assessment on any other personal or real property. The City and/or town taxes on motor vehicles above provided for shall be payable at the same time, and under the same conditions, as county taxes are payable in Harford County and shall be subject to the same rates of discount and interest charges as are now provided, or may hereafter be in force with reference to the collection of county taxes for Harford County. The Commissioners of the towns of Aberdeen, Bel Air, and the Mayor and City Council of Havre de Grace shall be responsible for their proportionate share of all expenses