

missioners making the calendar year the fiscal year of Dorchester County.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sections 147, 148, 149, 150, 151, 153, 157 and 161 of Article 10 of the Code of Public Local Laws of Maryland (1930 Edition), title "Dorchester County", sub-title "County Commissioners and Treasurer", sub-heading "Board of Estimates", Section 153 having been amended by Chapter 366 of the Acts of 1933, be and they are hereby repealed and re-enacted, with amendments, to read as follows:

147. The Board of County Commissioners of Dorchester County, shall annually on or before the 1st day of January, in each and every year, beginning with the 1st day of January, 1944, levy upon the taxable property of Dorchester County, the State and county taxes, to be due and collectible in the manner and at the time or times as is now provided by law, the State taxes for the purpose of paying the taxes due unto the State of Maryland, and the county taxes for the purpose of paying and defraying the expenses, charges, obligations and expenditures to be created as hereinafter set forth, incident to and necessary for the conduct of the affairs of the county, and the operation and maintenance of its government.

148. The fiscal year of Dorchester County, for the purposes of this sub-title, shall begin on the 1st day of January, of each and every calendar year, and end and expire on the 31st day of December.

149. During the month of April of each and every year, beginning with the month of April, 1916, the Board of County Commissioners of Dorchester County, in addition to their functions as such body as now fixed by law, shall be, and it is hereby constituted "The Board of Estimates for Dorchester County", and the secretary or clerk to the said Board of County Commissioners, which is now provided by law, shall also act as secretary to the said Board of Estimates; and during the month of December, of each and every year, it shall be the duty of the said Board of Estimates, and it shall make a correct, thorough and complete list or schedule of all the resources or sources of revenue from which any income to the county will accrue or be derived during the ensuing fiscal year, which schedule they or a majority of the said board shall sign and their signatures thereto shall be attested by their