

ceding the date of finality, or at its fair average for the twelve months preceding the date of such freezing order, as the taxpayer may elect.

SEC. 3. *And be it further enacted*, That the respective assessing authorities shall give effect to the provisions of this Act, in the case of all assessments made subsequent to October first, 1942, even though such amendments may have become final prior to the passage of this Act, but nothing herein shall prevent such assessing authorities from verifying, or requiring proof to substantiate any report for purposes of assessment hereunder.

SEC. 4. *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 by a ye 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 6, 1943.

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## CHAPTER 812.

(Senate Bill 398)

AN ACT to repeal and re-enact, with amendments, Section 102 of Article 19 of the Code of Public Local Laws of Maryland (1930 Edition), title "St. Mary's County", sub-title "Leonardtown", authorizing an increase in the tax rate of Leonardtown.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 102 of Article 19 of the Code of Public Local Laws of Maryland (1930 Edition), title "St. Mary's County", sub-title "Leonardtown", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

102. The Commissioners may levy on or before the last Monday of July annually on the assessable property of the town or corporation a sum sufficient for all general purposes, such taxes not to exceed sixty cents on the one hundred dollars' worth of property. Such taxes, when levied, shall be a preferred lien upon the property assessed, and shall be due and demandable on the first