

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 9 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "What Shall Be Taxed and Where", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

9. Any incorporated town in this State shall have power (a) to select as the subjects of town taxation such classes of personal property, of land, or improvements on land, assessable under this Article, as it may deem wise, and (b) to levy such special or limited rates of town taxation as it may deem wise on any class of property so selected as a subject of town taxation for which a fixed or limited rate of town taxation is not prescribed by this Article. Provided that all such town taxes shall be levied upon assessments made pursuant to this Article by the county commissioners of the county in which such town is situated or by the State Tax Commission, except that the proper town authorities shall have the right and authority to assess any escaped taxable property in said town which shall be subject to the regular tax rate of such town on the assessment thus made until such property has been assessed by the appropriate assessing authorities under this article. There shall be the same right of appeal in cases of such assessments as is provided for assessments made by the County Commissioners.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1943.

Approved May 6, 1943.

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CHAPTER 954.

(Senate Bill 597)

AN ACT to add a new section to Article 18 of the Code of Public Local Laws of Maryland (1930 Edition), title "Queen Anne's County", sub-title "County Treasurer", said new section to be known as Section 217-A and to follow immediately after Section 217 of said Article, as said section was enacted by Chapter 9 of the Acts of the Special Session of 1936, authorizing and directing the County Treasurer of Queen Anne's County to collect taxes levied by the Town Commissioners of Centreville,