

Annotated Code of Maryland (1939 Edition), remained in force and effect in Allegany County from the effective date of Chapter 761 of the Acts of 1943 until the effective date of this Act; to validate any tax sales or related proceedings commenced or concluded in said Allegany County under the provisions of Sections 197 to 206, inclusive, of Article 81 of the Annotated Code of Maryland (1939 Edition), during the same period; and to incorporate as a part of Article 1 of the Public Local Laws of Maryland Sections 197 to 206, inclusive, of Article 81 of the Annotated Code of Maryland (1939 Edition), which were repealed as such by Chapter 761 of the Acts of 1943, but which were intended to be left in force in certain counties excepted from the operation of said Act, including Allegany County; and to authorize tax collectors (or other tax collection official) of any of the various incorporated municipalities in Allegany County to use the procedure hereinafter set forth.

WHEREAS, tax sales in Allegany County, Maryland, for many years past have been made under the provisions of Sections 197 to 206, inclusive, of Article 81 of the Annotated Code of Maryland (1939 Edition); and

WHEREAS, Chapter 761 of the Acts of 1943 intended to repeal such sections insofar as they applied to most of the counties of the State of Maryland, but not to repeal them as to Allegany County (and certain other counties) which was exempted from the operation of said Act; and

WHEREAS, the intention to keep said sections in effect as to Allegany County (and the other counties exempted from the operation of said Act) was not made clear, and such Chapter 761 of the Acts of 1943 may be interpreted as intending to repeal altogether such sections; and

WHEREAS, the provisions of such sections have since been followed by the tax collectors of Allegany County in making tax sales, however, the validity of the sales made thereunder have been questioned; and

WHEREAS, it has been considered advisable to have the legislature declare expressly its intent not to have repealed Sections 197 to 206, inclusive, of Article 81 of the Annotated Code of Maryland (1939 Edition) insofar as they applied to Allegany County and to validate any and all tax sales commenced or concluded in Allegany County under the provisions of such sections; and