

subject to interest, and providing certain funds for the Fire Marshal of Wicomico County.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 291 of Article 23 of the Code of Public Local Laws of Maryland (1930 Edition), title "Wicomico County", sub-title "Salisbury", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

291. The Council of Salisbury, as soon as may be practicable after January 1st, in each year, which date is hereby declared to be the date of finality, and in any event before the first day of the third succeeding month, shall annually levy upon the assessable property subject to taxation for City purposes a sufficient sum for all general purposes, not to exceed seventy-nine cents on the one hundred dollars of the assessed value of such property, and such sums as have been heretofore authorized or that may be hereafter authorized by Act or Acts of the General Assembly of Maryland for the liquidation and payment of the indebtedness of the City of Salisbury, or any bonds thereof and interest thereon, issued or to be issued under the authority of law heretofore or hereafter passed; provided, that a sufficient sum, but not exceeding the amount produced by the levy of two cents on the one hundred dollars, shall be appropriated for the City's share of the salary and expenses of the Fire Marshal of Wicomico County. The taxes so levied shall from the time of the levy be a lien upon the real and personal property of the person by whom they are owing; provided, however, that the said Clerk of Salisbury may seize and take and sell any property of the owner for the purpose of enforcing the payment of such taxes due and owing. And the said taxes may be collected either by sale as herein provided or as other debts are collected under the laws of this State. The taxable year shall be the calendar year and the fiscal year shall begin on the first day of April and shall end on the next succeeding thirty-first day of March. The said taxes shall be due and payable on and after the first day of April of each calendar year and shall be overdue and in arrears on the first day of the succeeding October and shall bear interest at the rate of one-half of one percent for each month or fraction of a month thereafter until paid, and all taxes not paid and in arrears after the first day of January shall be collected as herein provided.

SEC. 2. *And be it further enacted*, That the Council of Salisbury is hereby authorized to make a fractional levy of municipal taxes for the year of 1945; the taxes of which said levy shall be payable and collected under the provisions of this Act.

SEC. 3. *And be it further enacted*, That nothing in this Act shall be construed to effect the collection of any municipal