

ment of taxes is due, making taxes a first lien on property, and providing for interest on past due taxes.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 490 of Article 2 of the Code of Public Local Laws of Maryland (1930 Edition), title "Anne Arundel County", sub-title "Treasurer", as said section was amended by Chapter 792 of the Acts of 1943, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

490. Any taxpayer in Anne Arundel County who desires a change in a locally made assessment of property for taxation must file a written application therefor with the County Commissioners of said County before the first day of August preceding the date of finality or no change resulting therefrom shall be effective for the ensuing fiscal year. For the purpose of the tax levy for the succeeding fiscal year, the first day of October shall be the date of finality with respect to assessment of property in Anne Arundel County. The County Commissioners of said County shall make their annual levy for State and County taxes between the fifteenth day of October and the first day of November in every year beginning with the year 1939, and the same shall be a first lien on all property, real and personal, assessed for said taxes from the first day of January next succeeding the date of the levy therefor and shall be due and payable on the last named date. Taxes on all automobiles shall be due and payable from the date of their assessment. On all taxes for county purposes that are due after the first day of April of the year for which they were levied, interest shall be added at the rate of six per centum per annum; and the treasurer shall charge said interest on tax bills for county purposes regularly in the manner aforesaid, and shall note the same upon his books and upon the receipts given for taxes so paid.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1945.

Approved March 24, 1945.

CHAPTER 378.

(House Bill 403)

AN ACT to add a new section to Article 2 of the Code of Public Local Laws of Maryland (1930 Edition), title "Anne Arundel County", sub-title "Annapolis", said new section to