

"Talbot County," sub-title "Oxford," said section relating to the assessment of property in the town of Oxford.

WHEREAS, the State law now requires that the several municipalities use the same basis of assessment as for county and state taxes; therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 348 of Article 21 of the Code of Public Local Laws of Maryland (1930 Edition), title "Talbot County," sub-title "Oxford," be and it is hereby repealed.

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

Approved March 29, 1945.

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CHAPTER 441.

(Senate Bill 513)

AN ACT to repeal and re-enact, with amendments, Section 347 of Article 21 of the Code of Public Local Laws of Maryland (1930 Edition), title "Talbot County," sub-title "Oxford," eliminating the provisions as to tax sales.

WHEREAS, the State-wide law relating to tax sales has superseded the provisions of this section on the same subject; therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 347 of Article 21 of the Code of Public Local Laws of Maryland (1930 Edition), title "Talbot County," sub-title "Oxford," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

347. All taxes are hereby declared to be liens on the real estate, and to be due and payable by the person or persons, or bodies corporate, or whose property the same may be levied or assessed on the first day of January in each year, and to bear interest from that date; and the said Commissioners shall deliver to the said Town Clerk an alphabetical list of all persons or bodies corporate chargeable with taxes, according to the return of the assessor or assessors, on or before the first day of August in each year, and annex thereto a warrant to the Town Clerk to collect the same, and the Town Clerk within ten days after receiv-