title "Levy," relating to the time within which taxes must be levied by the County Commissioners of Queen Anne's County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 27 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes," sub-title "Levy," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

27.   As soon as may be practicable after the date of finality in each year and in any event before the first day of the fourth succeeding month the County Commissioners of each county and the legislative department of the Mayor and City Council of Baltimore or any other city shall fix the rate of county or city taxation for such ensuing year on all assessments, persons or property subject to taxation under this Article in such county or city and for which the rate is not fixed by this Article except in Queen Anne's County where the levy shall be made before the first day of the fifth month after the date of finality in said County; provided that where any fixed or limited rate of county and/or city taxes is prescribed by this Article, such county and/or city taxes are hereby levied at such respective rates upon all assessments, persons and property liable thereto under the provisions of this Article, and it shall not be necessary for the County Commissioners of any county or the legislative department of any city to pass any resolution or ordinance levying the same.

SEC. 2. *And be it further enacted,* That this Act is hereby declared to be an emergency Act and necessary for the immediate preservation of the public health and safety and having been passed by three-fifths of all of the members elected to each of the two Houses of the General Assembly the same shall take effect from the date of its passage.

Approved April 29, 1949.

CHAPTER 495

(Senate Bill 462)

AN ACT to add two new sections to Article 23 of the Annotated Code of Maryland (1939 Edition), title "Corporations," sub-title "Railroad Companies," said new sec-