

Baltimore County (1948 Edition), title "Taxes and Tax Sales", sub-title "Annual Levy", to provide that the valuation of personal property subject to taxation in Baltimore County shall be that valuation upon the assessment books on the ~~fifteenth~~ FIRST day of January in each and every year.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 397 of Title 27 of the Code of Public Local Laws of Baltimore County (1948 Edition), title "Taxes and Tax Sales", sub-title "Annual Levy", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

397. For the collection of taxes in Baltimore County the valuation of REAL property subject to taxation in said county as it shall appear upon the assessment books on the fifteenth day of ~~{October}~~ *January* in each and every year, AND THE VALUATION OF PERSONAL PROPERTY SUBJECT TO TAXATION IN SAID COUNTY AS IT SHALL APPEAR UPON THE ASSESSMENT BOOKS ON THE ~~FIFTEENTH~~ FIRST DAY OF JANUARY IN EACH AND EVERY YEAR, shall be final and conclusive and constitute the basis upon which taxes for the ensuing fiscal year shall be assessed and levied; provided, that this provision shall not apply to property liable to taxation in Baltimore County which may have escaped taxation or which may have been omitted in the regular course of valuation, but such property shall be valued and assessed and the owner or owners thereof charged with all back and current taxes justly due thereon whenever the same may be discovered and placed upon the assessment books; and the annual levy for each and every year shall be deemed and taken to have embraced all such property as may have escaped taxation as aforesaid; provided nothing herein contained shall be construed to give such County Commissioners the right to assess property for more than four years' back taxes; and the provisions of this section, when they shall become operative, shall repeal all Acts or parts of Acts, laws or parts of laws, inconsistent herewith to the extent of such inconsistency.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1953.

Approved March 27, 1953.