

as determined by county officials and also that delinquent town taxes be certified to county officials for collection; and

WHEREAS, these provisions in the Annotated Code have made obsolete a number of sections in the charter of the town of Elkton; now therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 196 of Article 8 of the Code of Public Local Laws of Maryland (1930 Edition), title "Cecil County", sub-title "Elkton", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

196. The said Board shall have power to levy and collect taxes annually in the town (not exceeding in any one year sixty cents on the one hundred dollars) on the assessable property of the said town; and said board shall have power to pass ordinances regulating the time and manner of payment of said taxes, and to provide for an early payment of the same by making provisions for the allowance of such discounts as may be necessary thereto [ ]; and once in every ten years or oftener if they shall think proper, they shall appoint an assessor, who shall under oath assess and value the property in the town in the same manner and with like authority as county assessors; and the said town treasurer shall with the authority given in this section, annually assess and add to the assessable property of the said town such new or missed property or buildings as may be brought into or erected therein; provided, that said assessment shall not include real or personal property situated beyond its boundaries, nor personal property only constructively in the town though owned by persons residing in it; and, provided further, that in assessing any of the lands within the town which may be occupied and used as farms, such lands shall be valued and assessed as lots of four acres of ground with the buildings and improvements thereon and shall not be valued and assessed by the number of acres; that all assessments made shall be subject to the conditions and restrictions of Section 185 of this Article].

SEC. 2. *And be it further enacted,* That Sections 197 and 200 of said Article and sub-title be and they are hereby repealed.

SEC. 3. *And be it further enacted,* That this Act shall take effect June 1, 1953.

Approved March 9, 1953.