

or. The amount of said refund shall be determined on the fraction of the year which the trailer was present in Washington County after the tax was due and payable. The refund shall be as follows: if less than three months have elapsed since the levy of the tax—three-fourths shall be refunded; if more than three months have elapsed since the levy of the tax—one-half shall be refunded; if more than six months but less than nine months have elapsed since the levy of the tax—one-fourth shall be refunded; if more than nine months have elapsed since the levy of the tax—there shall be no refund.

805U. *The County Tax Collector shall proceed to sell in the same manner as real estate, any trailer upon which taxes are in arrears.*

805V. *The operator of any trailer park or his agent must report to the County Tax Collector within ten days after its arrival into the trailer park, any trailer not bearing Washington County trailer tax tags.*

805W. *Any owner or lessee of a trailer who does not register with the County Tax Collector within the required time, and any operator of a trailer park or his agent who does not give his report within the required time shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punishable by a fine of not more than \$50.00.*

805X. *The term "trailer" as used in this sub-title means any structure of whatsoever kind or nature, utilized or capable of being utilized as the habitation or living quarters of any person or persons, which said structure is not in any manner whatsoever connected with the land on which it stands, except that connection for water, sewage and other similar facilities shall not be deemed a connection with the land within the definition herein set forth. The provisions of this sub-title shall be liberally construed in favor of the County Commissioner of Washington County, and this sub-section shall apply to all structures with the definition herein set forth, and shall not be restricted to automobile trailers or similar trailers.*

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1957.*

Approved March 11, 1957.

CHAPTER 148

(Senate Bill 257)

AN ACT to repeal and re-enact, with amendments, Section 1 of Chapter 247 of the Acts of the General Assembly of 1867, as last amended by Chapter 76 of the Acts of the General Assembly of 1916 and as previously amended and supplemented by other acts

EXPLANATION: *Italics indicate new matter added to existing law.*
 [Brackets] indicate matter stricken from existing law.
 CAPITALS indicate amendments to bill.
~~Strike out~~ indicates matter stricken out of bill.