

514A. (1) All persons, firms, or corporations, before erecting or constructing any new building or buildings, or any addition or alteration to any existing building in Garrett County the total expense of said construction or alteration being Five Hundred Dollars or more, shall be required to notify the Supervisor of Assessments of Garrett County, in writing, of the intention to erect, construct or alter such building or buildings, and shall state the location of the building or buildings and the approximate amount of money to be expended on the said erection, construction or alteration.

(2) Upon the receipt of said notice, the Supervisor of Assessments of Garrett County shall acknowledge the receipt of the same in writing, on such form or forms as may be suitable therefor. No fee shall be charged therefor.

(3) Any person, firm or corporation failing to comply with the provisions of this section shall be liable for double taxation upon a reasonable assessment of the erection, construction, addition or alteration so made for a period not to exceed three years.

SEC. 2. AND BE IT FURTHER ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, THAT NEW SECTION 152A BE AND THE SAME IS HEREBY ADDED TO ARTICLE 15 OF THE CODE OF PUBLIC LOCAL LAWS OF MARYLAND (1930 EDITION) TITLE "KENT COUNTY" SUBTITLE "COUNTY TREASURER", TO READ AS FOLLOWS:

152A. (1) ALL PERSONS, FIRMS, OR CORPORATIONS, BEFORE ERECTING OR CONSTRUCTING ANY NEW BUILDING OR BUILDINGS, OR ANY ADDITION OR ALTERATION TO ANY EXISTING BUILDING IN KENT COUNTY THE TOTAL EXPENSE OF SAID CONSTRUCTION OR ALTERATION BEING ONE THOUSAND DOLLARS OR MORE, SHALL BE REQUIRED TO NOTIFY THE SUPERVISOR OF ASSESSMENTS OF KENT COUNTY, IN WRITING, OF THE INTENTION TO ERECT, CONSTRUCT OR ALTER SUCH BUILDING OR BUILDINGS, AND SHALL STATE THE LOCATION OF THE BUILDING OR BUILDINGS AND THE APPROXIMATE AMOUNT OF MONEY TO BE EXPENDED ON THE SAID ERECTION, CONSTRUCTION OR ALTERATION.

(2) UPON THE RECEIPT OF SAID NOTICE, THE SUPERVISOR OF ASSESSMENTS OF KENT COUNTY SHALL ACKNOWLEDGE THE RECEIPT OF THE SAME IN WRITING, ON SUCH FORM OR FORMS AS MAY BE SUITABLE THEREFOR. NO FEE SHALL BE CHARGED THEREFOR.

(3) ANY PERSON, FIRM OR CORPORATION FAILING TO COMPLY WITH THE PROVISIONS OF THIS SECTION SHALL BE LIABLE FOR DOUBLE TAXATION UPON A REASONABLE ASSESSMENT OF THE ERECTION, CONSTRUCTION, ADDITION OR ALTERATION SO MADE FOR A PERIOD NOT TO EXCEED THREE YEARS.

SEC. 2 3. *And be it further enacted*, That this Act shall take effect June 1, 1959.

Approved April 28, 1959.