

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 166 of Article 10 of the Code of Public Local Laws of Maryland (1930 Edition), title "Dorchester County", sub-title "Treasurer", as said section was last amended by Chapter 421 of the Acts of 1939, be and it is hereby repealed and re-enacted with amendments to read as follows:

166. The County Commissioners of said county shall have power and authority to make levies of taxes for State and county purposes including public schools, and it shall be their duty to make such levy in each and every year; the taxable year to be from January first to December thirty-first, or the calendar year; and all taxes levied are due and payable as soon as the levy is made, said levy to be made on or before the first day of ~~May~~ *January*, and the same shall become due and in arrears on the first day of October following the date of the levy, and shall be due and payable and bear interest from the first day of October following such levy. And on all tax bills unpaid on the first day of January in each year the treasurer and collector for Dorchester County shall collect as a penalty, an additional one per centum on all unpaid taxes, to be collected by him from the person owing said taxes, at the time and in the same manner that such taxes are collected, as now provided by law.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1961.

Approved February 27, 1961.

---

## CHAPTER 24

(Senate Bill 37)

AN ACT to repeal Section 2 of Chapter 287 of the Acts of 1935, which Section and Act related to an amendment to the local laws of Dorchester County concerning the levy and collection of taxes therein.

WHEREAS, Chapter 287 of the Acts of 1935 amended Section 166 of the local laws of Dorchester County concerning the levy and collection of county taxes; and

WHEREAS, Section 2 of the Act of 1935 provided that nothing contained therein should be construed to authorize, empower or permit an increase in the number of employees for the purpose of carrying out the provisions of this Act; and

WHEREAS, It may be questioned whether this provision is to be effective permanently, particularly since the section of the local law was later amended by Chapter 421 of the Acts of 1939, which did not include any such provision as that contained in Section 2 of the Act of 1935; and

---

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.