

ences in these several sections; amending generally the laws of the several political sub-divisions in order to be in conformity with the provisions of this Act; and relating generally to the fiscal year, taxable year, date of finality, levy, date of levy, due date and overdue date for taxes, and to assessments and taxes in this State.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 30 of Article 19 of the Annotated Code of Maryland (1957 Edition and 1962 Supplement), title "Comptroller", sub-title "State Auditor", be and it is hereby repealed and re-enacted with amendments; that Sections 35 and 37 of said Article 19, sub-title "Uniform System of Accounts" be and they are hereby repealed and re-enacted with amendments; that Section 2 (20) of Article 81 of said Code, title "Revenue and Taxes", sub-title "Rules of Construction", be and it is hereby repealed and re-enacted with amendments; that Section 19 (a) of said Article 81, sub-title "Method of Assessment", be and it is hereby repealed and re-enacted with amendments; that Section 29 (a) of said Article 81, sub-title "Notice as to Assessments", be and it is hereby repealed and re-enacted with amendments; that Sections 31 (a), 31 (b), 31 (c), 31 (d), and 31 (f) of said Article 81, sub-title "For What Period and as of What Date Taxes Are Levied", be and they are hereby repealed and re-enacted with amendments; that Section 32 of said Article 81, sub-title "Levy", be and it is hereby repealed and re-enacted with amendments; that Section 46 of said Article 81, sub-title "Record of Assessments", be and it is hereby repealed and re-enacted with amendments; that Sections 48 and 50 of said Article 81, sub-title "When Taxes Are Payable," be and they are hereby repealed and re-enacted with amendments; that new Sections 2 (20a), 2 (20b), and 2 (20c) be and they are hereby added to said Article 81, sub-title "Rules of Construction", to follow immediately after Section 2 (20) thereof; that new Section 29A be and it is hereby added to said Article 81, to follow immediately after Section 29 thereof and to be under the new sub-title "Date of Finality, Fiscal Year, and Taxable Year"; and all to read as follows:

ARTICLE 19

30.

(a) The State Auditor, with the aid of the deputy State auditor and the assistant State auditors shall on or before the first day of December in each and every year make an examination of the books, accounts and reports ~~for the preceding fiscal year~~ of all clerks of courts, registers of wills, and all collectors of State taxes of the State of Maryland, including the City of Baltimore, and also all county treasurers and fee officers, and the books and accounts of the several boards of county commissioners and of the several county treasurers and collectors, insofar as they affect the collection of State taxes, or the assessable basis upon which State taxes are levied.

(b) He shall also, with the aid of the deputy State auditor and the assistant State auditors, on or before the first day of December in each and every year examine the books and accounts of the Governor's office, the Comptroller of the Treasury, the State Treasurer, the Attorney General and the clerk of the Court of Appeals, and the