

SEC. 6. *And be it further enacted*, That Section 11-36 of the Baltimore County Code—1958 and 1961 Supplement (being Article 3 of the Code of Public Local Laws of Maryland), title “Baltimore County,” subtitle “11. Finance and Taxation Generally,” subheading “Article V. Taxes and Tax Sales,” be and it is hereby repealed and reenacted, with amendments; that Section 11-37 thereof, be and it is hereby repealed; that Sections 11-38, 11-39, and 11-41 thereof, be and they are hereby repealed and re-enacted, with amendments; that Sections 32-45, 32-48, 32-49, and 32-55.1 of said title, sub-title “32. Water, Sewers and Sewage Disposal,” subheading “Article II. Metropolitan District,” be and they are hereby repealed and re-enacted, with amendments; and that Section 32-68 of said title and said subtitle, subheading “Article III. Towson Sewerage System,” be and it is hereby repealed and reenacted, with amendments, and all to read as follows:

Sec. 11-36. Date of finality; escaped and omitted property.

For the collection of taxes in the county the valuation of real property [subject to taxation in the county as it shall appear upon the assessment books on the fifteenth day of October in each and every year,] and the valuation of personal property subject to taxation in the county as [it] *they* shall appear upon the assessment books on the first day of January in each and every year, shall be final and conclusive and constitute the basis upon which taxes for the ensuing fiscal year shall be assessed and levied; provided, that this provision shall not apply to property liable to taxation in the county which may have escaped taxation or which may have been omitted in the regular course of valuation, but such property shall be valued and assessed and the owner or owners thereof charged with all back and current taxes justly due thereon whenever the same may be discovered and placed upon the assessment books; and the annual levy for each and every year shall be deemed and taken to have embraced all such property as may have escaped taxation as aforesaid; provided nothing herein contained shall be construed to give such county the right to assess property for more than four years' back taxes; and the provisions of this section, when they shall become operative, shall repeal all acts or parts of acts, laws or parts of laws, inconsistent herewith to the extent of such inconsistency.

[Sec. 11-37. Semiannual levy on new real property.

The county shall make a semiannual levy on or before June first of each year on new real property substantially completed as of April fifteenth and the state and county real property tax so levied shall be payable as of July first for the period of six months. All funds so collected shall, in the discretion of the county be credited to the general funds of the county.]

Sec. 11-38. Notice by publication; mailing tax bills.

It shall be the duty of the treasurer, as soon as the annual tax levy is made, to give notice thereof by advertisement three different times in two newspapers having the largest circulation published in the county and one in Baltimore City. He shall prepare a mailing list having the name and post office address of each taxpayer in the county, so far as he is able to ascertain the same, which list he shall