

but payment of said taxes shall not be enforced by sale until after the first day of January succeeding the date of the levy of the same.】

SEC. 13. *And be it further enacted*, That Sections 150, 151, 152(a), 153, 155, 157, 160, and 163 of the Code of Public Local Laws of Dorchester County (1961 Edition, being Article 10 of the Code of Public Local Laws of Maryland), title "Dorchester County," subtitle "County Commissioners and Treasurer," subheading "Board of Estimates," be and they are hereby repealed and re-enacted, with amendments; that Sections 168 and 170 of said title and subtitle, subheading "Treasurer," be and they are hereby repealed and re-enacted, with amendments; that Section 176 of said title and subtitle, subheading "Taxes," be and it is hereby repealed; that Section 185 thereof be and it is hereby repealed and re-enacted, with amendments, and all to read as follows:

150.

Levy of county taxes.

The Board of County Commissioners of Dorchester County, shall annually on or before the 1st day of 【January】 *July*, in each and every year, 【beginning with the 1st day of January, 1944,】 levy upon the taxable property of Dorchester County, the State and county taxes, to be due and collectible in the manner and at the time or times as is now provided by law, the State taxes for the purpose of paying the taxes due unto the State of Maryland, and the county taxes for the purpose of paying and defraying the expenses, charges, obligations and expenditures to be created as hereinafter set forth, incident to and necessary for the conduct of the affairs of the county, and the operation and maintenance of its government.

151.

Fiscal year.

The fiscal year of Dorchester County, for the purposes of this subtitle, shall begin on the 1st day of 【January】 *July*, of each and every 【calendar】 year, and end and expire on the 【31st day of December】 *30th day of June*.

152.

Work of Board of Estimates.

(a) County Commissioners as Board of Estimates. During the month of April of each and every year, beginning with the month of April, 1916, the Board of County Commissioners of Dorchester County, in addition to their functions as such body as now fixed by law, shall be, and it is hereby constituted "The Board of Estimates for Dorchester County," and the secretary or clerk to the said Board of County Commissioners, which is now provided by law, shall also act as secretary to the said Board of Estimates; and during the month of 【December】 *June*, of each and every year, it shall be the duty of the said Board of Estimates, and it shall make a correct, thorough and complete list or schedule of all the resources or sources of revenue except bank balances and unpaid taxes from which any income to the county will accrue or be derived during the ensuing fiscal year, which schedule they or a majority of the said board shall