

interest is valued, as provided in accordance with said regulations, in any account filed in the orphans' court of the county or city in which administration is granted, or any other court having jurisdiction over the administration or distribution of such property, no separate petition and order therefor shall be needed, and the approval of such account shall be deemed a determination of the value of such interest by such court, for the purpose of ascertaining the tax thereon; and, provided further, however, that when such interest depends upon or is measured by the duration of the life of a person whose life expectancy is shown to be less than average for his or her age by reason of poor health, said court may adjust such value accordingly. The tax so ascertained shall be paid within thirty days from the date of such determination [. The tax so determined] and shall be and remain a lien upon such interest for a period of four years after the date of death of the decedent, in the case of real estate, or from the date of distribution, in the case of personalty. From any order or determination of the orphans' court, or any other court having jurisdiction, and appeal shall lie to the Court of Appeals by the register of wills on behalf of the State, or by any person in interest, to the same extent and in the same time and manner as from other orders of the orphans' court.

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1963.*

Approved April 17, 1963.

CHAPTER 450
(House Bill 358)

AN ACT to add new Sections 93A to ~~93E~~ 93F, inclusive, to the Code of Public Local Laws of Howard County (1957 Edition, being Article 14 of the Code of Public Local Laws of Maryland), title "Howard County," to be under the new subtitle "Dogs," and to follow immediately after Section 93 thereof, relating to dog control in Howard County, requiring dogs to be on leashes, if at large, PROVIDING FOR exceptions TO THIS ACT, providing for disposition of dogs if at large, and establishing penalties for violations.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That new Sections 93A to ~~93E~~ 93F, inclusive, be and they are hereby added to the Code of Public Local Laws of Howard County (1957 Edition, being Article 14 of the Code of Public Local Laws of Maryland), title "Howard County," to be under the new subtitle "Dogs," to follow immediately after Section 93 thereof, and to read as follows:*

Dogs

93A.

It shall be unlawful for any person to permit a dog owned by him, or under his care, custody or control to be off the premises of its owner IN AREAS WHERE ITS PRESENCE COULD BE A NUISANCE OR MENACE, unless restrained by leash or under the control of its owner or the person properly in possession of the dog.