

(b-3) *For the purpose of county taxation in Harford County, such stock in ANY COMMERCIAL business shall be assessed at the rate of sixty per centum (60%) of such fair average value for the twelve months ending ~~June 30, 1966~~; JANUARY 1, 1966; and at the rate of forty per centum (40%) of such fair average value for the twelve months ending ~~June 30, 1966~~; JANUARY 1, 1967; and at the rate of twenty per centum (20%) of such fair average value for the twelve months ending ~~June 30, 1967~~; JANUARY 1, 1968. For all taxable years from and after ~~July 1, 1967~~; JANUARY 1, 1968, for the purpose of county taxation in Harford County, such stock in business shall be entirely exempt from valuation, assessment, and taxation under the provision of this section.*

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1965.*

Approved March 11, 1965.

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CHAPTER 114

(Senate Bill 147)

AN ACT to repeal subsections (b), (c), (d), (e), and (f) of Section 61 of Article 19 of the Code of Public Local Laws of Maryland (1930 Edition), title "St. Mary's County", sub-title "County Treasurer", as said subsections were last amended by Chapter 809 of the Acts of 1941; and to enact in lieu thereof new subsections (b) and (c) of said Section 61, to follow immediately after subsection (a) thereof, revising the laws concerning tax sales in St. Mary's County in order to remove obsolete provisions therefrom and to provide for the manner of making tax sales in St. Mary's County.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That subsections (b), (c), (d), (e), and (f) of Section 61 of Article 19 of the Code of Public Local Laws of Maryland (1930 Edition), title "St. Mary's County", sub-title "County Treasurer", as said subsections were last amended by Chapter 809 of the Acts of 1941, be and they are hereby repealed; and that new subsections (b) and (c) of said Section 61, be and they are hereby enacted in lieu thereof, to follow immediately after subsection (a) thereof, and to read as follows:*

*(b) Tax sales of real property shall be made as provided in Article 81 of the Annotated Code, sub-title "Tax Sales".*

*(c) Whenever it is necessary to enforce the payment of taxes by sale of personal property the treasurer shall make out a bill for the taxes in usual form together with an order directing the sheriff of St. Mary's County to levy upon the personal property of the delinquent taxpayer, to sell the personal property to satisfy the tax bill, and to pay the taxes so due. It is the duty of the sheriff upon receiving the tax bill and order to levy upon and sell the personal property of the delinquent taxpayer in the same manner as for real property. In this event, the sheriff is entitled to the same fees as if he were proceeding under an execution from the justice of the peace. Imme-*