

repealed and re-enacted, with amendments, and that Section 6 of said Article, Code and title be and it is hereby repealed, all to read as follows:

1.

The Governor shall take and subscribe the oath prescribed by the Constitution on the [fourth] *third* Wednesday of January next ensuing his election or as soon thereafter as may be practicable between the hours of twelve and two o'clock p.m. in the Senate chamber before the Chief Judge of the Court of Appeals, or in case of his sickness, absence or inability from any other cause to attend, before one of the associate judges of said court; and the said oath shall be recorded in the test book of the Court of Appeals.

6.

[District school trustees shall take and subscribe the oath or affirmation of office prescribed by the Constitution before the county school commissioner and examiner or a justice of the peace in their respective counties.]

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1971.

Approved May 24, 1971.

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## CHAPTER 748

(House Bill 1286)

AN ACT to repeal and re-enact, with amendments, Section 8 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume, 1970 Supplement), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," and to repeal and re-enact, with amendments, Section 13 of said Article of said Code, subtitle "By Whom Assessment Shall Be Made," and to repeal and re-enact, with amendments, Section 14 of said Article of said Code, subtitle "Method of Assessment," to revise the categories of property listed under each of said Sections.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 8 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume, 1970 Supplement), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," Section 13 of said Article of said Code, subtitle "By Whom Assessment Shall Be Made," and Section 14 of said Article of said Code, subtitle "Method of Assessment," be and they are hereby repealed and re-enacted, with amendments, and all to read as follows:

### What Shall Be Taxed and Where

§8. Enumeration of taxable property.

The following property, except as in Sections 9 and 10 provided, shall be subject to assessment to the owner (except shares of stock