

22 of the Code of Public Local Laws of Maryland), title "Washington County," subtitle "Trailers," as last amended by Chapter 556 of the Acts of 1959; to eliminate provisions of the Code fixing the tax rate for house trailers in Washington County; and relating to trailers generally.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 34 of the Code of Public Local Laws of Washington County (1970 Edition, being Article 22 of the Code of Public Local Laws of Maryland), title "Washington County," subtitle "Trailers," as last amended by Chapter 556 of the Acts of 1959; be and it is hereby repealed.

[34.1 Taxes; amount due.

The County tax rate for any and all House trailers used as residences owned or maintained in Washington County shall be two dollars per month. All other house trailers shall pay a county tax of one dollar per month. This tax may be paid by the month or by the year in advance. If the tax is paid by the year in advance, refunds shall be made only in increments of a six-month period.

34.2. Sale for taxes.

The County Tax Collector shall proceed to sell in the same manner as real estate, any trailer upon which taxes are in arrears.

34.3. Same; report from trailer park operator.

The operator of any trailer park or his agent or any person or private organization must report to the County Tax Collector within ten days after its arrival into the trailer park, any house trailer not bearing Washington County trailer tax tags.

34.4. Same; penalty.

Any owner or lessee of a trailer who does not register with the County Tax Collector within the required time, and any operator of a trailer park or his agent who does not give his report within the required time shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punishable by a fine of not more than \$50.00.

34.5. Same; definitions, intent.

The term "trailer" as used in this sub-title means any structure whatsoever kind or nature, utilized or capable of being utilized as the habitation or living quarters of any person or persons, which said structure is not in any manner whatsoever connected with the land on which it stands, except that connection for water, sewage and other similar facilities shall not be deemed a connection with the land within the definition herein set forth. The provisions of this sub-title shall be liberally construed in favor of the County Commissioner of Washington County, and this subtitle shall apply to all structures with the definition herein set forth, and shall not be restricted to automobile trailers or similar trailers.】