

ernport pursuant to the provisions of Section 5 of Article 11E of the Constitution of Maryland.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 645 of Article 1 of the Code of Public Local Laws of Maryland (1930 Edition), as said section was enacted by Chapter 8 of the Act of 1953, title "Allegany County", sub-title "Westernport", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

645. The Mayor and Commissioners of Westernport shall have power during the month of June in each year to levy an equal tax on the property within the limits of said town or which may have a situs there by reason of the residence of the owner therein, to such an amount each year [not exceeding the sum of One Hundred Cents (100¢) on each hundred dollars worth of property,] as may be deemed necessary for the expenses and government of said town, which taxes so levied and assessed shall be collected promptly by the Clerk of said town and by the Clerk as collected paid over at the end of each and every month to the treasurer of said town, appointed as such by the Mayor and Commissioners of Westernport; and the said taxes shall be a lien from the time of levy, against the property so assessed and enforceable and collected by the Clerk in the same manner as the collector of public county taxes can collect taxes. All such taxes levied as aforesaid shall be due and demandable on the first day of October of the year levied and thereafter until paid shall bear interest at the rate of six percentum per annum, but if paid on or before the first day of August a discount of three per cent shall be allowed and if paid on or before the first day of September a discount of two per cent shall be allowed and if paid on or before the first day of October a discount of one per cent shall be allowed. And the Mayor and Commissioners shall fix the amount of bond, its coverings and obligations to be given by the Clerk, his rate of compensation and by ordinance prescribe his duties in connection with said tax collecting as well as the duties of the town treasurer, whose bond they shall likewise fix. And for the levy of taxes as herein set forth the Mayor and Commissioners shall accept the assessment values placed upon the property within the town limits for State and County taxation.

SEC. 2. *And be it further enacted,* That the effectiveness of this Act shall be subject to the requirement of Section 5 of Article 11E of the Constitution of Maryland that no such local law shall become effective in regard to a municipal corporation until and unless it shall have been approved at a regular or special municipal election by a majority of the voters of that municipal corporation voting on the question.

SEC. 3. *And be it further enacted,* That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a yea and nay vote, supported by three-fifth's of all the members elected to each of the two Houses of the General Assembly of Maryland, the same shall take effect from the date of its passage.

Approved March 29, 1955.