

*or county council of any county or the Mayor and City Council of Baltimore of the assessment of any property which is subject to assessment under the provisions of Section 13 (b) of this article, the county commissioners or county council of any county, and the Mayor and City Council of Baltimore, are hereby authorized to provide, by general resolution or ordinance, for the payment of tangible personal property taxes imposed by subsection (2) of section 8 of this article not in excess of an amount determined by applying the current rate to the assessment for the last preceding year for which such assessment is available. Notwithstanding any provision in this article to the contrary, estimated tax bills rendered on the basis of the assessment for the last preceding year for which such assessment is available shall be subject to such interest and penalties as have been established pursuant to subsections (a) and (b) of section 48 of this article. If the amount so paid is less than the tax as finally determined, the taxpayer shall be billed for the difference, and if the amount so paid is greater than the tax as finally determined, the taxpayer shall be entitled to a refund of the difference. REFUNDED THE DIFFERENCE, WITH INTEREST. Any bill rendered for an additional amount as finally determined under the provisions of this section, if not paid within thirty days thereof, shall be subject to such interest and penalties as may be established by general resolution or ordinance of the county commissioners or county council of any county or the Mayor and City Council of Baltimore.*

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 144

(House Bill 242)

AN ACT to add new Section 146A to the Code of Public Local Laws of Worcester County (1961 Edition, being Article 24 of the Code of Public Local Laws of Maryland), title "Worcester County," subtitle "Election Districts," to follow immediately after Section 146 thereof, to change the boundary line between the Pocomoke Election District and the Stockton Election District in Worcester County.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That new Section 146A be and it is hereby added to the Code of Public Local Laws of Worcester County (1961 Edition, being Article 24 of the Code of Public Local Laws of Maryland), title "Worcester County," subtitle "Election Districts," to follow immediately after Section 146 thereof, and to read as follows:*

146A.

*The boundary line between the Pocomoke District No. 1 and the Stockton District No. 8 south of the Pocomoke River is hereby changed to the following boundary line:*