

LAWS OF MARYLAND.

158A of the Code of Public Local Laws of Maryland, title "Wicomico County," sub-title "Salisbury," and to follow Section one hundred and fifty-eight of Article 23.

WHEREAS, The Mayor and Council of Salisbury did, for the years eighteen hundred and ninety-seven and eighteen hundred and ninety-eight, make the levies for taxes of the said years on the basis of the county assessment for said years for the municipal purposes of Salisbury, and said levies have been declared illegal by the Court of Appeals of Maryland; and

Salisbury. WHEREAS, Many of the taxpayers of Salisbury have paid their taxes for the said years, and other taxpayers have wholly refused so to pay their taxes for said years; and

WHEREAS, The money collected from said taxpayers has been expended in providing for the proper and legal expense of Salisbury, and there are other expenses and debts unpaid

- by reason of failure to collect the balance of the taxes for said years; and

WHEREAS, It is equitable that such taxes as have been paid on the illegal levies for eighteen hundred and ninety-seven and eighteen hundred and ninety-eight should be refunded, and the Town of Salisbury released of the debts incurred by reason of such illegal levies; now therefore,

Refund taxes. SECTION 1. *Be it enacted by the General Assembly of Maryland,* That for the purpose of enabling the Mayor and Council of Salisbury to refund the taxes illegally collected on the levies of eighteen hundred and ninety-seven and eighteen hundred and ninety-eight, and to pay the expenses and indebtedness incurred by reason of said illegal levies, the following section be and is hereby added to Article 23 of the Code of Public Local Laws of Maryland, title "Wicomico County," sub-title "Salisbury," to be designated as 158A, and to follow Section one hundred and fifty-eight:

Authorized to make levy. 158A. The Mayor and Council of Salisbury are hereby authorized and directed to levy upon the taxable property of Salisbury, on or before the first day of June in the year nineteen hundred, the sum of eighteen thousand dollars, or as much thereof as may be necessary, and to apply the same to refunding the illegal taxes collected on the levies of eighteen hundred and ninety-seven and eighteen hundred and ninety-eight, and to pay such debts of the Town of Salisbury as are unpaid, and the surplus, if any, to be paid over to the Treasurer of Salis-