

CHAPTER 370.

AN ACT to repeal section eighty-two of article eight, of the Code of Public Local Laws, entitled "Cecil County," sub-title "Elkton," and to re-enact the same with amendments.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That section eighty-two of article eight, of the Code of Public Local Laws, entitled "Cecil County," sub-title "Elkton," be and the same is hereby repealed, and re-enacted so as to read as follows: Repealed.
Re-enacted.

82. The said President and Commissioners shall have power to levy and collect taxes in said town, not exceeding in any one year twenty cents on the hundred dollars on the assessable property of said town, but by a vote of three-fourths of the whole number of said President and Commissioners, said tax may be levied at thirty cents in the hundred dollars, and by an unanimous vote of the whole number of said President and Commissioners a levy of forty cents in the hundred dollars and no more, may be made; *provided,* that no levy of forty cents in the hundred dollars shall be hereinafter made in any two successive years; and they shall, during the month of January, eighteen hundred and seventy-three, and once in every ten years thereafter or oftener if they think proper, appoint an assessor, who shall, under oath, assess and value the property in said town in the same manner as county assessors; *pro- vided,* that the assessable value hereafter for the purpose of taxation shall be only two-thirds of the actual value of the property situated in said town, but shall not include real or personal property situated beyond its boundaries, nor personal property only constructively in said town, though owned by persons residing in said town of Elkton; and *provided,* *further,* that in assessing any of the lands within the town which may be occupied and used as farms, or may be a part or parts of farms, such lands shall be valued and assessed as lots of four acres of ground, with the buildings and improvements thereon, and To levy and collect taxes.
Proviso.
Proviso.