

SPECIAL PAVING TAX.

1912, ch. 688, sec. 1.

841FF. That there is hereby levied and imposed upon property in the City of Baltimore specially benefited by improved paving (said property being hereinbelow specified), a special paving tax of the amount hereinbelow specified, said tax to continue as to each property for ten years from the time it attaches thereto, and the entire proceeds thereof to be used for improved paving in Baltimore City, as hereinbelow provided.

Act of 1912, ch. 688, constitutional. *Safe Deposit and Trust Co. v. Wagner*, 120 Md. 671. Affirmed in 239 U. S. 207.

1912, ch. 688, sec. 2.

841GG. CLASSIFICATION. That for the purposes of this Act all landed property in Baltimore City adjoining or abutting upon any public highway which has been or shall hereafter be paved with improved paving without special assessment of any part of the cost upon the abutting or adjoining property owners by the City of Baltimore or the State Roads Commission, or other public commission or agency, or by said city, and such commission or agency, or by either or both, and any railroad or railway company occupying with tracks a portion of such highway, is hereby declared to be specially benefited by such improved paving to an extent greater than the entire amount of the special tax hereby levied thereon. Said property so benefited is hereby divided into three classes, to be designated as Classes A, B and C.

Class A shall include all such landed property in the City of Baltimore adjoining or abutting upon a public highway paved with improved paving and having a width of not less than thirty feet so paved.

Class B shall include all such landed property in the City of Baltimore adjoining or abutting upon any public highway paved with improved paving and having a width of less than thirty feet and not less than fifteen feet so paved.

Class C shall include all such landed property in the City of Baltimore adjoining or abutting upon any public highway paved with improved paving and having a width of less than fifteen feet so paved.

The Appeal Tax Court of Baltimore is hereby authorized and directed to proceed forthwith to classify and list for taxes as provided by this Act for the year 1913 all landed property in the City of Baltimore which on the first day of November, 1912, was in the situation to come under the requirements of either of said classes; and thereafter on the first day of November of every year, and as soon thereafter as may conveniently be done, they shall add to said lists all landed property which during the preceding year shall have come under either of said classes. The said Court may classify property under this Act as soon as it meets the requirements thereof, but the special paving tax thereon shall not attach until the year following such classification.

Before classifying and listing any property under the special tax hereby provided, the said Appeal Tax Court shall give notice to the owner of the