

said property, designating a certain time when said owner may appear before said Court and be heard in reference to the liability of said property for said tax, and the class to which it properly belongs. All the provisions of existing laws relating to notice to be given by the Appeal Tax Court before changing the classification of property under the Act of 1908, Chapter 286, and to appeals from the actions of the Appeal Tax Court thereunder, shall be applicable to the notice to be given by the Appeal Tax Court and to the right of appeal from their actions under this Act. After having given such owner reasonable notice and opportunity to be heard, as herein provided, the Appeal Tax Court shall proceed to make the classification as herein provided, and shall certify their actions, in making classifications of property for the special tax provided by this Act, to the City Collector in the same manner as in cases of classifications of real and leasehold property in the Annex for the different rates of taxation as provided under the Act relating thereto; and the said City Collector shall add said special tax to the tax bill of the property as a separate item, to be called "Special Paving Tax," and shall collect the same in the same manner as ordinary taxes on real estate are collected. All the provisions of existing laws and ordinances, and any amendment or amendments thereto, relating to the lien of, discounts, interest and penalty or other charges upon the ordinary taxes on real estate, and the powers and duties of the City Collector in regard to the collecting, keeping accounts of, accounting for, and depositing such taxes, shall apply to the special tax herein provided for, except where inconsistent with some provision of this Act. On the first day of every month, or next legal day if the first day be Sunday or a holiday, the City Collector shall account for and pay over to the Comptroller, to be by him deposited with the City Register and to be placed to the credit of the new paving fund provided for in the Acts of 1906, Chapter 401, and 1908, Chapter 202, and to be exclusively applicable to the cost of the work authorized by said acts or by any amendment or amendments thereof, all the proceeds of the special tax herein levied which he shall have collected during the preceding month.

Baltimore v. Cahill, 133 Md. 399.

1912, ch. 688, sec. 3.

841HH. DEFINITIONS. That "improved paving" as used in this Act, shall mean any substantial smooth paving above the grade of ordinary macadam, and shall include granite or belgian blocks, vitrified brick or blocks, wood blocks, asphalt or concrete blocks, sheet asphalt, bitulithic, bituminous macadam and bituminous concrete. "Paved" shall include repaved as to any public highway, not theretofore paved with improved paving; and "Landed Property" shall mean real estate whether in fee simple or leasehold and whether improved or unimproved.

1912, ch. 688, sec. 4.

841-II. That the amount of the special paving tax hereby levied shall be as follows: On all property embraced in Class A, fifteen cents (15c.)