

such sale has been reported by the city collector who made the same, but the deed for such property has been executed and delivered by the successor in office of the city collector who made such sale and report as aforesaid, such conveyance shall be as valid to all intents and purposes as it would have been if made by the city collector who made and reported the sale.¹

67. Uniformity and equality of taxation does not apply to collection and enforcement provisions, if they and penalties equally and uniformly imposed. See notes to art. 56, sec. 183. *Grossfield v. Baughman*, 148 Md. 337.

67. See notes to sec. 192.

Special County and Municipal Taxes.

1933 (Special Sess.), ch. 91, sec. 199.

199. The County Commissioners of each County of this State, the taxing body or bodies of each incorporated town or city, which has availed itself of the provisions of this sub-title, are hereby authorized and empowered, and there is herewith granted unto the County Commissioners of such County, and the taxing body or bodies of each such incorporated town or city the power to levy county taxes, town or city taxes, as the case may be, of an amount not in excess of 8c on each one hundred dollars (\$100.00) of assessable property, subject to county, town or city taxes, as the case may be, to be collected according to law, all sum or sums so collected by such county town or city to be used for the following purposes and no other:

(a) For the general protection and preservation of the public safety, peace, health and welfare of the State and each such entity thereof by providing the destitute and unemployed inhabitants of such entity with assistance, food, shelter, supplies, necessities and other relief, either alone, or in conjunction and cooperation with the State or Federal Government.

(b) For the general protection and preservation of the peace, safety, health and welfare of the State, and each such entity thereof by providing work and labor for the destitute and unemployed residents and inhabitants of such entity; such work and labor to be provided either as a part of a general State or Federal Government plan or to be undertaken by such entity alone.

1933 (Special Sess.), ch. 91, sec. 200.

200. Each county, incorporated town or city of the State of Maryland, except the Mayor and City Council of Baltimore, is hereby authorized and empowered to borrow money, and incur indebtedness on its separate and individual faith and credit. All funds borrowed or obtained by each entity shall be used by each such entity for the following purposes and no others:

(a) For the general protection and preservation of the public safety, peace, health and welfare of the State, and each entity thereof borrowing money or incurring indebtedness under the provisions of this sub-title by

¹ Secs. 189-198 are incorporated here in accordance with sec. 69½ of this article. See important footnote on first page of this article.