

Refunding  
money.

discretion, in case the assessment is abated as aforesaid, refund any sum of money that may have been collected on said erroneous valuation.

In force and approved March 17, 1868.

1868, c. 371 enacts the following:

1868, c. 371  
Amount of tax.

2. The county commissioners of the several counties of this state, and the mayor and city council of Baltimore city, are hereby directed to levy an annual tax of nineteen cents on each hundred dollars of the assessable property of this state, and to be based upon the assessment of eighteen hundred and sixty-six, to be collected in the manner prescribed by the code of public general laws, and to be apportioned as provided in the next section.

Ibid. s. 2.  
Objects of tax.

3. An annual tax of three cents on each one hundred dollars of the assessable property shall be levied for the use of the state, in aid of other sources of revenue, for the support of government; an annual tax of five and one-half cents on each one hundred dollars to meet the interest and to create a sinking fund for the redemption of the defence or bounty loan; an annual tax of ten cents on each one hundred dollars to aid in the support of free public schools, to be distributed among the counties and the city of Baltimore, as provided in the act establishing public schools, and a tax of one-half of one cent on each one hundred dollars to meet the interest and create a sinking fund for the redemption of the bonds of the southern relief loan.

In force and approved March 30, 1868.

1868, c. 81 entitled an act to make valid the levy of state tax made by the county commissioners of Allegany county for the year eighteen hundred and sixty-seven, recites that whereas, the county commissioners of Allegany county, under a mistaken view of their duty and powers, levied a tax of twelve cents on the one hundred dollars for the use of the state, for the year eighteen hundred and sixty-seven, upon the basis of the assessment of the year eighteen hundred and sixty-six, instead of a tax of twenty cents on the one hundred dollars on the assessment of the year eighteen hundred and fifty-two. And whereas, the amount so levied for the use of the state being as great as would have been realized from the latter rate on the said assessment of eighteen hundred and fifty-two; in order, therefore, to avoid all difficulties