

CHAPTER 418.

AN ACT in relation to the State Taxes levied in Baltimore county, for the year eighteen hundred and fifty-three. Passed May 31, 1853.

WHEREAS, it has been represented to this General Assembly, that the county commissioners of Baltimore county have levied at the rate of twenty-five cents in the hundred dollars, for the State tax for the year eighteen hundred and fifty-three; *And whereas*, the General Assembly of Maryland has, at the present session, reduced the rate of State tax from twenty-five cents to fifteen cents in the hundred dollars; Therefore,

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That the State taxes for the year eighteen hundred and fifty-three, shall be paid at the rate of fifteen cents in the hundred dollars, in lieu of the twenty-five cents levied by the county commissioners of said county. Taxes to be paid at the rate of 15 cts. in the \$100.

SEC. 2. *And be it enacted*, That if any person or persons, or corporations shall have paid their State taxes for the year eighteen hundred and fifty-three at the rate of twenty-five cents in the hundred dollars, the amount of excess of twenty-five cents over fifteen cents, less the deduction allowed for prompt payment, shall be refunded to them by the treasurer of Baltimore county; or if the taxes thus collected shall have been paid into the treasury of the State, the Treasurer of the State, upon the warrant of the Comptroller, shall refund to the persons or corporations having thus paid, the difference in amount between twenty-five cents and fifteen cents, less the deduction for prompt payment; *Provided*, the person or persons, or corporations so applying, shall furnish to the Comptroller an official certificate from the treasurer of Baltimore county, that the State taxes on which the difference of rate is demanded, were paid at the rate of twenty-five cents in the hundred dollars. Amount of excess to be refunded.

SEC. 3. *And be it enacted*, That the provisions of this act shall have no effect in any particular, unless the county commissioners for Baltimore county, in making the levy of State taxes in Baltimore county, for the year eighteen hundred and fifty-three, were governed by the valuation of the property of said county, as ascertained and corrected according to the intent of the act passed at January session, eighteen hundred and fifty-two, chapter three hundred and thirty-seven. By what to be governed.