

seventy-six feet to a stake on the east edge of the Harney Road; thence along the said edge of the road and continuing beyond the end thereof, (17) South ten degrees West, two thousand and forty-nine feet to the beginning.

And all property within the limits of Taneytown as aforesaid or which may have a situs therein by reason of the owner residing therein shall be levied upon for municipal purposes, and the assessment for said purposes shall be the same as that for State and County purposes, and in case any real estate assessment for State and County purposes be divided by any boundary of the municipality The Mayor and City Council of Taneytown shall place a fair valuation upon that portion of said real estate contained within the limits of the said municipality and make a just apportionment of the entire assessment of said real estate for State and County taxes, and such valuation so determined shall be the assessment for municipal taxation and levy. Should any property liable to be taxed for municipal purposes be omitted in the county assessment The Mayor and City Council of Taneytown shall have power to include said property in the municipal assessment and impose a just valuation thereon for the purpose of municipal taxation, provided, however, that for all municipal police regulations the authority of said corporation may extend for one-fourth mile in every direction beyond the aforesaid corporate limits.

SEC. 2. *And be it further enacted*, That all laws or parts of laws inconsistent with or repugnant to the provisions of this Act be and the same are hereby repealed to the extent of such inconsistency.

SEC. 3. *And be it further enacted*, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety, and having been passed by a yea and nay vote, supported by three-fifths of all of the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved March 29, 1947.

CHAPTER 174.

(Senate Bill 202)

AN ACT to authorize and empower the Town of Washington Grove to borrow money for municipal purposes,