

with the buildings and improvements thereon, and shall not be valued and assessed by the number of acres therein; and if any owner of property assessed within said town shall feel aggrieved by the assessment so made, he may appeal to the President and Commissioners of said town, who may make such deduction from the valuation of his property as they may deem reasonable and just.

Enforcement of taxes. Sec. 5. *And be it further enacted*, That the bailiff of said town may enforce the payment of town taxes in the same manner and with like effect as collectors of State and county taxes.

In force. Sec. 6. *And be it enacted*, That this Act shall take effect from the date of its passage.

CHAPTER 5.

Passed Jan. 31, 1866. AN ACT further to regulate the relation of creditor and debtor between the State of Maryland and the Susquehanna and Tide Water Canal Companies.

Preamble. WHEREAS, the Susquehanna and Tide Water Canal Companies, by reason of the calamitous freshet which occurred in the Susquehanna about the time of the passage of the act of the last session in relation to the said companies, have been unable to comply with the terms and conditions of the said act; *and whereas*, it is manifestly the interest of the people of this State to continue and increase in every possible way the efficiency of said works, which can only be done by the fostering encouragement of this State; Therefore,

Authorized to relinquish arrearages of interest. SECTION 1. *Be it enacted by the General Assembly of Maryland*, That the Governor, Comptroller and Treasurer of the State, conjointly, or any two of them, be and they hereby are authorized and instructed to relinquish the arrearages of interest and