

## CHAPTER 465.

AN ACT to repeal and re-enact with amendment section two hundred and fifty-five of Article twenty-two, Code of Public Local Laws of Maryland, title "Washington County," sub-title "Jerusalem," and to add an additional section thereto, to be known as Section two hundred and fifty-five A, to follow said Section two hundred and fifty-five of said Article twenty-two, Code of Public Local Laws of Maryland.

**Repeal.** SECTION 1. *Be it enacted by the General Assembly of Maryland,* That section two hundred and fifty-five of Article twenty-two, Code of Public Local Laws of Maryland, title "Washington County," sub-title "Jerusalem," be and the same is hereby repealed and re-enacted with amendment, and also that a new section be and is hereby added to said Article twenty-two, Code of Public Local Laws of Maryland, title "Washington County," sub-title "Jerusalem," to be known as section two hundred and fifty-five A, to follow said section two hundred and fifty-five of said Article twenty-two, Code of Public Local Laws of Maryland; said section, hereby repealed and re-enacted with amendment, and the said section hereby added, to read as follows:

**New section.**

**Levy of taxes** 255. The Burgess and Commissioners of Funkstown may annually levy an equal tax on the assessable property in said town to such an amount, not exceeding fifty cents on every hundred dollars worth of assessable property in the town, as they may think proper, for the purpose of the corporation, and may appoint a collector to collect the same and prescribe his term of office, responsibility and compensation; such taxes, when levied, shall be a lien upon property as now provided by law, and shall be collected as State and county taxes are collected, and in addition thereto the said collector shall also have the power to collect said taxes by an action of debt before a justice of the peace, with the right of either of the parties to the action to an appeal to the Circuit Court for Washington county.

**Property subject to taxation.** 255 A. All property within the taxable limits of the town of Funkstown or that may have a situs there, by reason of a residence of the owner therein, shall be taxed for municipal purposes and the assessment for town purposes shall be the same as that for State and county purposes, and in case any real estate assessed for State and county purposes be divided by the town boundaries, the Burgess and commissioners shall