

CHAPTER 294.

AN ACT to ratify and confirm and make valid the action of the Commissioners of Harford county in levying a special tax upon the assessable property of said county to raise a sum of money to be appropriated to the payment of bounties to volunteers in the army of the United States, and to carry the same into effect.

Passed Mar.
4, 1864.

WHEREAS, the County Commissioners of Harford county, at a special meeting held on the twenty-third day of September, in the year eighteen hundred and sixty-two, did levy a tax, forty-five cents on every one hundred dollars of the assessable property in said county to create a fund for payment of bounties to volunteers in the military service of the United States, and in anticipation of said tax did borrow a large sum of money for payment of said bounties; and, whereas, after the collection of a part of said tax doubts have been raised as to the authority of the said County Commissioners to impose the said tax and to enforce payment thereof.

Preamble.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the County Commissioners of Harford county be and they are hereby authorized and directed at the time of making the levy to defray the ordinary expenses of the said county for the year eighteen hundred and sixty-four, to levy an additional special tax of forty-five cents on the hundred dollars on the assessable property of the said county, the proceeds whereof shall be appropriated to defray the liabilities incurred by the said County Commissioners in carrying out the objects of the aforesaid levy, and the said additional tax shall be collected at the same time and in like manner with the tax to be levied to defray the ordinary expenses of the said county for the year eighteen hundred and sixty-four.

Authorized
to levy.

Sec. 2. *And be it enacted,* That if any person liable to be taxed under the provisions of this act shall have paid his proportion of the tax levied by

Payment of
tax.