

## CHAPTER 72.

Passed Feb.  
11, 1864.

AN ACT to ratify and confirm and make valid the action of the County Commissioners of Cecil 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.

Preamble.

WHEREAS, the County Commissioners of Cecil county, at a special meeting held on the second day of September, in the year eighteen hundred and sixty-two, did levy a tax of fifty-four 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 services 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 the major part of said tax, doubts have been raised as to the authority of said County Commissioners to impose the said tax and to enforce payment thereof:

Commissioners authorized to levy an additional tax.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the County Commissioners of Cecil 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 fifty-four 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.

Conditions.

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