

is opened through or abutting such land, either by the Mayor and Aldermen of Frederick, or by any individual, firm or corporation, or where any street or highway has heretofore been opened through or abutting any such land, whether said street or highway be owned by the Mayor and Aldermen of Frederick, or by any individual, firm or corporation, then all such lands within two hundred feet from each side of any such street or highway shall be liable to assessment and taxation.

SEC. 2. *Be it enacted*, That this Act shall take effect from the date of its passage.

Approved March 17th, 1914.

CHAPTER 94.

AN ACT to repeal and re-enact with amendments Section 101 of Article Twenty-two of the Code of Public Local Laws of Maryland, title "Washington County," sub-title "County Commissioners," and to add two additional Sections thereto, to follow said Section 101, and to be known as Sections 101-A and 101-B, relating to the levy of taxes and the duties of the County Commissioners of Washington County and of the Collector of Taxes in Washington County.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section One Hundred and One of Article Twenty-two of the Code of Public Local Laws of Maryland, title "Washington County," sub-title "County Commissioners" be and the same is hereby repealed and re-enacted with amendments, and that two additional Sections to follow said Section 101, and to be known as Sections 101-A and 101-B be and they are hereby added to said Article, said title and said sub-title, said Sections 101, 101-A and 101-B, to read as follows:

SEC. 101. When they make their levy, said levy shall not be made in gross, but shall designate the particular heads for which it is to be expended, and they shall specify therein what per centum is levied for school purposes, what per centum for bonded indebtedness of said County, what per centum for court purposes, what per centum for road purposes, and what per centum for each particular head, for which expenditure is to be made, specified by them; and they shall not, in any one year, levy on the assessable property of the County more than five cents on the one hundred dollars thereof for general purposes, which latter shall include all matters not embraced