

SEC. 3. *Be it enacted*, That on or before the fourth Monday in April each year the Clerk for the County Commissioners for Dorchester County shall, by letter, notify the owner of each judgment, as the same appears of record, that the said owner must appear either before the Clerk to the County Commissioners for Dorchester County or before a Justice of the Peace or a Notary Public, if the said owner does not reside in Dorchester County, and make a declaration under oath whether or not he considers the said judgment good and collectible at the time the declaration is made. The notice shall also state that unless the said declaration is made and filed with the County Commissioners for Dorchester County on or before the second Monday in May following the said judgment will be placed to his tax account and the taxes thereon collected as other taxes are collected. The declaration as to value shall be on the same paper with the notice, and the said paper shall be filed as a part of the records of the Commissioners' office.

SEC. 4. *Be it enacted*, That all judgments that are considered good and collectible by the owner thereof shall be taxed to the said owner; if, however, the owner of any judgment declare under oath as provided in Section 3 of this Act that he does not consider the said judgment good and collectible, then the said judgment shall not be placed on his tax account, but it shall be placed in a separate account and no taxes shall be collected on the said judgment until it is paid, at which time the taxes due on the said judgment from the day it was rendered until it is marked "satisfied" shall be paid in full.

SEC. 5. *Be it enacted*, That it shall be unlawful for the Clerk of the Circuit Court for Dorchester County to mark any judgment "satisfied" unless directed so to do by a written order, signed by the Clerk to the County Commissioners for Dorchester County, which order shall state that the taxes on the said judgment have been paid in full.

SEC. 6. *Be it enacted*, That this Act shall take effect from the date of its passage.

Approved April 13th, 1914.

CHAPTER 766.

AN ACT to require the Western Maryland Railway Company to erect and maintain safety gates at the crossing on High