

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 171 of Article 24 of the Code of Public Local Laws of Maryland as codified by John W. Staton and legalized by the General Assembly of Maryland of 1914, and amended by virtue of Chapter 212 of the Acts of 1918, title "Worcester County," sub-title "Ocean City," be and the same is hereby repealed and re-enacted with amendments so as to read as follows:

171. The Mayor and City Council shall annually levy a tax for the expense of the corporation on all property both real and personal within the limits of Ocean City, including all household furniture and effects in excess of one hundred dollars in value held for the household use of the owner thereof or the members of his or her family, but not on public or private securities and book accounts; and the taxes shall be collected by a Collector appointed for the purpose by the Mayor and the compensation of said Collector shall not exceed five per centum and he shall give bond in such amount as the Mayor and City Council shall prescribe with surety or sureties to be approved by said Mayor and City Council, and shall hold his office during the term of two years unless sooner removed by the Mayor; and the said Collector in collecting the said taxes shall have full power to distrain for the same and to sell under the same procedure as a Sheriff would sell under a writ of fieri facias or the said taxes may be collected by suit, judgment and execution as debts are now collected; and if collected by suit, judgment and execution such suit, judgment and execution shall be in the corporate name of the Mayor and City Council of Ocean City; and judgments and executions in such suits for taxes shall have priority over all other liens of whatsoever character, except for unpaid taxes due the United States, the State of Maryland, or any of the counties of the State of Maryland; and this remedy may be applied to the collection of all taxes already levied by said Mayor and Council of Ocean City as well as those to be levied after the passage hereof; and in each such actions including actions before Justices of the Peace an appearance fee of five dollars to the plaintiff's attorney shall be taxed as a part of the plaintiff's costs.

SEC. 2. *And be it further enacted,* That this Act shall take effect from the first day of June, 1920.

Approved April 23, 1920.