

shall be at the rate of sixty cents (60c.) on the One Hundred Dollars (\$100.00) of the assessed value thereof; said levy or rate of sixty cents (60c.) to be applicable to all taxpayers of said city alike; which said taxes or assessments, when assessed and levied, shall be a lien upon the real, personal and mixed property on or against which they are assessed; provided, however, that the Collector of Taxes of said City may seize, take and sell any property, real or personal, of the owner, as State or County taxes are collected, for the purpose of enforcing the payment of such taxes due and owing, and said taxes shall be otherwise collected, either by sale as set forth in the City Charter of Crisfield, or may be collected as other debts are collected under the law of the State. Said taxes to bear interest from the first day of January 1922, and all taxes not paid and in arrears after the said first day of January 1922 may be collected by advertisement and sale, provided that said Collector shall give twenty days notice to the taxpayers of his intention to do so by handbill or advertisement in the newspapers of said City of Crisfield; provided that nothing in this Act shall in anywise affect the assessments, as have been heretofore specially authorized, or that may be hereafter authorized, by any Act or Acts of the General Assembly of Maryland for the liquidation and payment of the indebtedness of the said City, or the improvement thereof, or any bonds thereof and the interest thereon, issued or to be issued under authority of laws heretofore or hereafter passed.

SEC. 2. *And be it further enacted* that all taxes heretofore levied or attempted or intended to be levied by the Council of the City of Crisfield upon the assessable property of and in said City subject to taxation for general City purposes, annually, for each of the years 1920 and 1921, respectively, at a rate in excess of sixty cents (60c) on the one hundred dollars (\$100.00) of the assessed value thereof, shall, upon the passage by the said City Council of the Ordinance referred to and authorized in the preceding section, be at the rate of only sixty cents (60c) and no more, annually, for each of said years and, the Mayor and Council of Crisfield shall, upon the adoption and passage of said Ordinance authorized and referred to in the preceding section hereof, repay and refund to any and all taxpayers who may have heretofore paid taxes upon their assessed property subject to taxation for general City purposes for either or both of said years 1920 and 1921, at a rate in excess of sixty cents (60c) upon the one hundred dollars (\$100.00,) of the assessed value thereof, the amount of such excess; and the said