

shall receive and confine any person so committed. The right of appeal from the judgment of the police magistrate shall not extend to any case where the fine imposed does not exceed five dollars, and when judgment is entered in such cases it shall be final and conclusive upon all parties.

SEC. 4. *And be it enacted*, That Section 17 of the Public Local Laws of the State of Maryland entitled an Act incorporating the town of Brentwood, Maryland, approved April 13, 1922, providing for the levying of taxes and the collection of the same be and the same is hereby repealed and re-enacted with amendments so as to read as follows:

17. *Be it further enacted*, That the Mayor and Council shall have power to levy on or before the 30th day of June for each year, the tax year commencing the first day of July, taxes at such rates as they may find necessary for anticipated expenses for the coming fiscal year, not to exceed twenty cents on the one hundred dollars assessed valuation and taxes so received shall be deposited in the general fund and be applied in defraying the current expenses of the town. In addition to the above mentioned levy the Mayor and Council are authorized and empowered to levy not to exceed the sum of ten cents on the one hundred dollars assessed valuation for the sole purpose of contracting for the maintenance of an efficient street lighting service. All taxes received under this special levy shall be deposited in a fund to be known as the Street Lighting Fund to be applied solely to the operating of a street lighting system.

On or before the first day of May in each year, the council shall by resolution appoint one or more persons, whose duty it shall be either to make a new assessment of all real and personal property within the limits of said town according to such regulations as the council may prescribe, or to raise the present assessment where unimproved property has been improved within the last year; (1) by adding thereto any property subject to taxation not appearing in the previous assessment; and (2) by ascertaining as far as may be, all changes of ownership up to the date of such revision, to the end that all property may be assessed and taxed in the names of the legal owners thereof at the time of the annual assessment or revision; provided, however, that in the case of property passing by descent or property in course of administration under a will or otherwise, it shall be sufficient to assess and tax the same to the estate of the deceased owner; and provided further, that if the ownership of any property cannot by reasonable diligence be ascertained,