

to be made stating the time and place where bids, conditioned as the said Mayor and City Council may require, will be opened for the sale of said bonds as a whole or in parts, reserving unto itself the right to reject any and all bids. Said bids, together with such certified checks as may be required, shall be filed with the city clerk, and at the time and place advertised shall be opened by him in the presence of the Mayor and City Council, and if said bids be satisfactory to the Mayor and City Council it shall sell said bonds, or any part thereof, to the highest bidder or bidders therefor, of whose ability to comply with the terms of sale the said Mayor and City Council, in its discretion, is satisfied. In the event that said bonds be sold, the proceeds thereof shall be placed in a separate fund and shall be used for the sole purpose of opening, widening and extending Front Street, in the City of Cumberland, Maryland, or in lieu thereof they may use said funds for the purpose of reimbursing the State Roads Commission of Maryland, in the event that said State Roads Commission shall acquire the rights of way necessary for opening, widening or extending said Front Street, in the City of Cumberland, Maryland.

SEC. 4. *And be it further enacted*, That any and all Acts or parts of Acts or any part or parts of the Charter of the City of Cumberland, Maryland, conflicting in any way herewith is or are repealed in so far and to the extent that the same shall so conflict.

SEC. 5. *And be it further enacted*, That this Act shall take effect upon the first day of June, 1931.

Approved April 17, 1931.

CHAPTER 359.

AN ACT to exempt for a period of two years the Emmitsburg Railroad Company from all State taxes and from all county taxes in the county of Frederick.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That the Emmitsburg Railroad Company shall be exempt from all State taxes and from all county taxes in the County of Frederick for a period of two years.