

C H A P.
LXIX.

directed to impose and levy the following tax, to wit: On every three story dwelling-house, storehouse or warehouse, fifteen shillings current money; on every two story dwelling-house, storehouse or warehouse, ten shillings current money; on every one story dwelling-house, storehouse or warehouse, five shillings current money; but, in case any three story house shall not be more than eighteen feet front on any street, lane or alley, then and in that case the said house shall be taxed at the rate of ten shillings current money; and in case any two story house shall be above thirty feet front on any street, lane or alley, that then and in that case the said house shall be taxed at the rate of fifteen shillings current money; which said tax shall be imposed, levied and collected, annually, one third thereof from the owner or owners, and two thirds from the occupiers or tenants of such dwelling-house, storehouse or warehouse; which said person or persons, so appointed, shall be allowed, by the justices aforesaid, five shillings per day for every day he or they may be employed in making the above numeration.

By 1795, ch. 30, so much of this act as imposes the levying and collecting a tax on the dwelling-houses, &c. is repealed, and the justices are directed to levy, in lieu thereof, a sufficient sum on the assessable property.

And to collect
the tax, &c.

III. AND BE IT ENACTED, That the justices of the criminal court, or a majority of them, are hereby authorized and directed to appoint one or more persons to collect the said tax to be imposed by virtue of this law, who shall give bond, with approved security, to the justices aforesaid, for their faithful performance of the said collection; which said collector or collectors, when so appointed, after giving ten days notice in the Baltimore news-papers of his or their appointment, shall and may proceed to collect the same, and, if necessary, shall and may execute for the same, by the way of distress or otherwise, in as full and ample a manner as the sheriff of Baltimore county can or may, by law, execute for the public dues of the said county; and the said collector or collectors shall have the same reward and compensation for his or their trouble and services, and be subject to the same penalties, as the sheriff of Baltimore county has or is, by law, entitled to for the collection of public taxes; which said money, when collected, shall be paid to the treasurer appointed under the original act; and appropriated as a fund for the regulating a night watch, and the erection of lamps, in the said town, and for no other purpose.

Collection to be
completed, &c.

IV. AND BE IT ENACTED, That the collector or collectors appointed in virtue of this act, shall and he or they are hereby directed to complete his or their collections within twenty days after such publication in the Baltimore news-papers, and, in case of failure, the justices aforesaid, or the majority of them, are hereby directed to put his or their bond or bonds in suit, which shall be recovered in the same manner as other public bonds.

Justices to in-
quire, &c.

V. AND, whereas there are many small wooden houses in the suburbs or out-skirts of said town, not contiguous to or adjoining other buildings, whose inhabitants will not receive any immediate advantage from said regulation, BE IT ENACTED, That the justices aforesaid, or a majority of them, shall and they are hereby authorized and empowered to inquire into the above circumstances, and where any small wooden house, in the suburbs or out-skirts of said town, is not contiguous to or adjoining other buildings, they may and are hereby directed to release the same from the present tax.

Deep Point to
be part of Bal-
timore, &c.

VI. AND, whereas that lot or piece of ground, called Deep Point, is built on, and lies between the limits of the said town and the basin thereof, and requires the same laws and regulations as the other parts of the said town, BE IT ENACTED, That, with the consent and approbation of the proprietor of the soil, all that lot or piece of ground which lies between the limits of the said town and basin, and is generally known by the name of Deep Point, and all wharfs, buildings or made ground, that have been extended, erected or made, or that may be hereafter extended, erected or made, from the same into the water or basin thereof, shall be, and they are hereby declared to be, part of Baltimore-town aforesaid, to all intents and purposes whatever, as fully and amply as if included originally therein, and have the same immunities and privileges as the rest of the said town, by any law or laws heretofore made, or hereafter to be made, ought to have, and the commissioners of said town are directed to lay out the same in streets, lanes and alleys, and to have their proceedings recorded in the records of said town.

Account to be
laid before the
controllers, &c.

VII. BE IT ENACTED, That the justices of the criminal court aforesaid cause to be laid before the town controllers a just and true account, under their hands and seals, of all monies in their hands at the passage of this act, and the expenditures of all monies collected in virtue of this act, with the vouchers substantiating the said expenditures, for their examination, and the said town controllers are hereby directed and enjoined to examine the same, and to affix to the account their approbation or disapprobation; as the case may be, and cause the same to be published.

VIII. AND