No 24

An Ordinance to correct a discrepancy existing between Revised Ordinance No 10 Sect. 18. of 1858 and the Public General Laws Art. 18 Sec 49 prescribing the time at which distraints for taxes unpaid may be served.

Examined by the joint committee on enrolments and found correct.
John. A. Taylor
Jno Marden
Joseph Robb

Presented to the Mayor
April 27th 1861

J. C. Mackenzie
President of First Branch.

An Ordinance to lay and collect a direct tax for the repairs of highways and bridges in certain parts of the City of Baltimore and the necessary grading and masonry required for the construction of the same.

Sec. 1 Be it enacted and ordained by the Mayor and City Council of Baltimore that for the year eighteen hundred and sixty one a direct tax of twenty cents be and the same is hereby levied and imposed on every hundred dollars of assessed value of all houses and lands in the city of Baltimore lying without the limits of direct taxation and within the exterior limits of the city and in like proportion for any greater or less amount; and the said direct tax shall be levied and collected in the same manner as is now provided with respect to other direct taxes which the Mayor and City Council are now authorized to impose; and the tenants in possession shall be liable to the payment of the said tax upon the premises so occupied by them without its operating however to alter the nature of contracts between landlord and tenants.

Sec. 2. And be it further enacted and ordained, That the taxes thus levied and collected shall be expended under the direction of the City Commissioner with the approbation of the Mayor for the purpose of making and repairing such of the public highways and bridges and the necessary grading and masonry required for the construction of the same within the limits subject to the present assessments as they shall deem most important to the public necessity and convenience unless otherwise directed by ordinance or resolution provided however that no greater sum than two hundred dollars shall be appropriated to the erection of any one bridge within the limits aforesaid anything in any other ordinance to the contrary notwithstanding.

J. C. Mackenzie
President of First Branch.

Charles J. Butler
President of Second Branch

Approved April 27/61
Geo Brown Mayor.