

Uniformity and equality of taxation does not apply to collection and enforcement provisions, if they and penalties equally and uniformly imposed. See notes to art. 56, sec. 159. *Grossfield v. Baughman*, 148 Md. 337.

See notes to sec. 200.

The act of 1904, ch. 281, validates deed of successor in office of collector who made sale, and does not violate any of vested rights of owner of property. *McMahon v. Crean*, 109 Md. 669.

Ch. 281 of 1904 apparently grew out of the decision in *Taylor v. Forest*, 96 Md. 529.

### Special County and Municipal Taxes.

1933 (Special Sess.), ch. 91, sec. 199.

207. The County Commissioners of each County of this State, the taxing body or bodies of each incorporated town or city, which has availed itself of the provisions of this sub-title, are hereby authorized and empowered, and there is herewith granted unto the County Commissioners of such County, and the taxing body or bodies of each such incorporated town or city the power to levy county taxes, town or city taxes, as the case may be, of an amount not in excess of 8¢ on each one hundred dollars (\$100.00) of assessable property, subject to county, town or city taxes, as the case may be, to be collected according to law, all sum or sums so collected by such county town or city to be used for the following purposes and no other:

(a) For the general protection and preservation of the public safety, peace, health and welfare of the State and each such entity thereof by providing the destitute and unemployed inhabitants of such entity with assistance, food, shelter, supplies, necessities and other relief, either alone, or in conjunction and cooperation with the State or Federal Government.

(b) For the general protection and preservation of the peace, safety, health and welfare of the State, and each such entity thereof by providing work and labor for the destitute and unemployed residents and inhabitants to such entity; such work and labor to be provided either as a part of a general State or Federal Government plan or to be undertaken by such entity alone.

1933 (Special Sess.), ch. 91, sec. 200.

208. Each county, incorporated town or city of the State of Maryland, except the Mayor and City Council of Baltimore, is hereby authorized and empowered to borrow money, and incur indebtedness on its separate and individual faith and credit. All funds borrowed or obtained by each entity shall be used by each such entity for the following purposes and no others:

(a) For the general protection and preservation of the public safety, peace, health and welfare of the State, and each entity thereof borrowing money or incurring indebtedness under the provisions of this sub-title by providing the destitute and unemployed inhabitants of such entity with assistance, food, shelter, supplies, necessities and other relief, either alone, or in conjunction and cooperation with the State or Federal Government.

(b) For the general protection and preservation of the peace, safety, health and welfare of the State, and each entity thereof borrowing money or incurring indebtedness under the provisions of this sub-title by providing work and labor for the destitute and unemployed residents and inhabitants of such entity; such work and labor to be provided either as a part of a general State or Federal Governmental plan or to be undertaken by such entity alone.