amount of taxes charged against the owner, together with the costs and expenses, and may afterwards sell and convey the same, if not redeemed as hereinbefore provided.

Ordinances and by-laws, shall be delivered by the clerk of the Council at once, or as soon as conveniently may be, to the Mayor for his approval. He shall return the same to the clerk or to the said City Council within six days of its delivery to him, inclusive of the day of delivery and its return, with his approval or disapproval; and any ordinance or by-law returned by the Mayor without his approval shall not become a law unless subsequently passed at a meeting of four-fifths of the whole Council, and within sixty days from the time of the return of the said ordinance, and if he shall fail to return the same within six days of its delivery then the said ordinance or by-law shall become a law without his approval.

Property within corporate limits.

152. All property within the corporate limits of Salisbury subject to taxation for county purposes shall be taxed for municipal purposes, and the Council at their first meeting in June, 1905, and every five years thereafter or oftener, shall appoint three citizens noted for their good judgment in fair valuation of property, as assessed, who, after subscribing to an oath before the police justice to perform the duties imposed upon them without fear, favor, partiality or prejudice, shall proceed to value the real estate and improvements thereon, and all property liable to assessment and taxation under the laws of the State for county purposes within the corporate limits of Salisbury, at a fair and just market valuation, and return the same under their hands to the Mayor and Council within thirty days, unless their time be extended; and if any person shall feel aggrieved at the valuation and assessment of his property by said assessors, he may appeal from such valuation to the Council, who, on good cause shown, may make any alterations in said assessment which they may think proper and right (as provided in the next succeeding section), and all persons interested may inspect free of charge the books of assessment; provided, that the assessed value of any person's property that does not exceed two hundred dollars shall be exempt from taxation.

Proviso.

152. Sub-Section 1. Every assessor provided for in the foregoing section shall inform himself by all lawful means of all property, real and personal, and stocks or investments in the city liable to taxation or assessment, and which may have

Duties of as-