

Right to have access to assessment books.

and members of the Council and the clerk thereof, may have access to the assessment books in the office of the County Commissioners of Wicomico County, but shall not be bound thereby.

Application for deduction, etc.

152. Sub-Section 3. Whenever any person shall make application for an allowance or deduction on account of the sale, transfer, alienation, loss or removal of any property, or the collection or prompt payment of any public or private security for money, the said City Council shall interrogate him on oath in reference thereto, and the disposal of the same, and especially inquire of him to whom the same has been sold or transferred, and the amount of the purchase money or the money collected, and how the same has been invested.

Council to examine parties under oath.

152. Sub-Section 4. The said City Council shall also interrogate the said person on oath in reference to any acquisitions or investments made by him and not already assessed, and the amount of all such acquisitions and investments shall be added to his assessable property, and if he refuses to answer, no allowance or deduction shall be made; they shall also have the power to summon before them any person whom they may know or be credibly informed has acquired new property, or whose account of taxable property may, in their judgment, require revision and correction, and examine such person on oath touching the same; any person refusing to be sworn, or to answer touching said amount or touching his or her property, shall be fined not exceeding fifty dollars for each offense, to be collected as other fines are collected.

Personal property of parties removing to Salisbury.

152. Sub-Section 5. Any person who shall remove to the City of Salisbury from any county or city in which his property has been assessed, and whose personal property has not been assessed in the City of Salisbury, or any person whose property or some part thereof has not been assessed, shall, when required by said City Council, give to said City Council a full and particular account of such personal property and all of the personal property in his possession or under his care and management liable to be assessed, and which before that time shall not have been assessed in the City of Salisbury, and the name of the person to whom it belongs.

Penalty for neglecting to comply with the law.

152. Sub-Section 6. If any person shall, when required by said City Council, after ten days' notice, neglect to render the account required in the last preceding section, he shall be fined a sum not exceeding fifty dollars, to be collected as other fines are collected; and the said City Council shall, on its own