

knowledge and on the best information they can obtain, value the property of such person to the utmost sum they believe the same to be worth in cash, and on the return of such valuation they shall certify the said refusal or neglect, and the said City Council shall assess such person according to the sum so returned, and the same shall be collected as the assessment.

152. Sub-Section 7. The Clerks of the several courts in Wicomico County shall annually, on or before the first day of September, transmit to the said City Council a list of all the alienations of property, chancery sales made by trustees and finally ratified, and of all judgments and decrees recorded in their respective offices or rendered in their respective courts since they last furnished a list of the same, which list shall show the property alienated, and the amount due on the judgments or decrees, so as to enable the said City Council to assess the parties to whom the property is conveyed or the money due.

Duties of the clerks of the courts in the premises.

152. Sub-Section 8. No person shall be chargeable with the assessment of property which he may have alienated, but the same shall be chargeable to the alienee; and the said City Council shall, from time to time, correct the account of any person who may have parted with the possession of any property, and the same so taken off shall be charged to the person who may have acquired possession of the property, unless the same shall have been removed from the city.

Alienation of property.

152. Sub-Section 9. The said City Council is directed to alter and correct the account of any person who may have disposed of or acquired any property since the last assessment, or whose property or any part thereof may have been omitted, if the report of said disposition, acquisition or omission be supplied by satisfactory evidence; and if real estate or other property shall from any cause have increased or decreased in value since the last assessment, the said City Council shall correct and alter the assessment of the same, so as to conform to its present value.

Council to alter account of parties, etc.

152. Sub-Section 10. In the year 1904, and in all succeeding years thereafter, the valuation of the property subject to taxation in the City of Salisbury, as it shall appear upon the assessment books of said City Council on the first day of October in each and every year, shall be final and conclusive, and constitute the basis upon which taxes shall then be assessed and levied; provided that the foregoing provision shall not apply to property in the city liable to taxation, and which may

Value of property subject to taxation shall be final.