

crete, cement or other suitable material, and may assess upon the land on abutting said sidewalk one-half the cost thereof, which assessment shall be a lien upon the abutting property, and may be collected by the Mayor and Common Council as other debts of like amount are recoverable in this State by law. The Mayor and Common Council shall have power to make all necessary regulations as to notices of such assessments to property owners.

Annual assessment to be made.

Assessors to qualify by oath.

SEC. 12. *And be it enacted*, That the Mayor and Common Council shall, on or before the first day of July, 1904, and from time to time thereafter, cause an assessment to be made by three persons to be appointed by them of all the property, real, personal and mixed, in said town, or usually kept therein, and all the property owned by the inhabitants of said town, or by firms, corporate bodies or associations not incorporated, carrying on business therein, or owning property located or usually kept in said town, and which, under the laws of this State, is liable to be valued and assessed and is chargeable with taxes in said State. Before the persons appointed assessors shall proceed to act as such they shall take an oath before a justice of the peace for Carroll County that they will assess and value the assessable property of every sort within said town at its full cash value, without favor, partiality or prejudice, to the best of their skill and judgment; they shall enter and record in a book, to be provided for that purpose, an accurate and fair account of all property, stocks and private securities of every sort within said town liable to assessment, and the valuation thereof, together with the list of the owners thereof, which shall be returned by them to the said Mayor and Common Council on or before the expiration of thirty days from their appointment, and which any person interested may inspect without charge. In making such assessment all lands and all interest in lands and goods and chattels shall be valued according to its nature, and all property of all description shall be chargeable according to said valuation for corporate purposes; but the tax levy on said property so assessed and valued shall not exceed in any year twenty cents on the hundred dollars; and the Mayor and Common Council may provide by ordinance for the partial or full exemption from taxation of lands used exclusively for farming purposes, but not the building and improvements thereon. The said assessors, in the discharge of their duties, may administer oath to parties assessed, and in the case of corporate bodies or associations to their officers, and they may require such parties or officers to make and render a list of