

## LAWS OF MARYLAND.

may pass suitable ordinances to enable the proper officers to collect and remove all filth from the town and provide for the disposal thereof. A special tax may be imposed to carry out the provisions of this section not exceeding the sum of fifty cents per month on any one house, to be paid by the owner or occupant thereof.

Assessments  
on property.

SEC. 15. *And be it enacted*, That on or before the first day of June in each year the Council shall cause an assessment to be made on all real and personal property within said town or corporate limits thereof, by an assessor or assessors to be appointed and paid by them, which assessment shall not exceed the assessment of the same for county purposes, and the Council shall immediately levy a tax thereon not exceeding fifty cents on one hundred dollars' worth of assessable property in any one year. Any person may appeal from the valuation of the assessor or assessors to the Council which shall meet on the first Monday in June after said assessment and remain in session from day to day as long as may be reasonable to hear and determine said appeals, and shall give reasonable notice of said meetings and shall increase or abate said assessment as they may deem just; and the Council shall once a year, before fixing and deciding for the amount of taxes and licenses to be assessed for the ensuing year, cause to be made a detailed estimate, exhibiting the various items of liability and expenditure, including the requisite amount for all expenses during said year, and cause the same to be published at least three times once a week in the official journal of the town; and after hearing and considering objections thereto by the citizens, if any, shall revise said detailed estimate and fix and assess for the ensuing year such rate of taxation not exceeding fifty cents on every one hundred dollars, as they shall deem necessary, together with the other revenues of the town to meet said revised estimate of liabilities and expenditures; said revised detailed estimate, together with the new rate of taxation shall be published twice in the official journal of the town and the adoption of the said revised detailed estimates shall thereby be and become the appropriation of the respective amounts for the respective purposes as therein stated, and the Council shall not audit nor shall the clerk draw or sign any check in payment of any claim unless an appropriation therefor shall have been duly made in accordance with this Act. The Council shall annually prepare and publish, not later than the first day of May, a parallel statement of the appropriations and expenditures under said appropriations of the funds of the corporation.

Detailed esti-  
mate.

Annual state-  
ment of ap-  
propriations.