

or company on the books of said bank or corporation is liable to be valued and assessed against said person or company owning the said stock under Section 288, shall make out and deliver to said assessors an account of all stock standing as aforesaid on the books of such bank or other corporation owned by any resident of said town, and the same shall be verified by the proper official of the bank or corporation, or the said assessor or assessors may require that the stock books of said bank or corporation shall be opened to him or them for his or their inspection.

See Art. 81 (1929, ch. 226), sec. 10, for general law as to taxation.

1906, ch. 284, sec. 18.

**290.** The taxes to be levied on the property so made liable to be valued and assessed shall be a lien on the real estate of the person so indebted from the day on which the levy shall be made by said Commissioners.

1906, ch. 284, sec. 19.

**291.** The said Commissioners may annually levy upon the assessable property within said town by a direct tax, not exceeding fifty cents on the one hundred dollars, such sum as they may deem necessary for the purpose of defraying and settling the expenses likely to be incurred by them on behalf of said corporation; and they may apply and appropriate the funds arising from such tax, as well as all other funds and moneys belonging to said corporation, in their discretion, in paying the cost and expenses of opening, closing, extending, widening, paving and improving the streets, alleys and grounds; for providing street lamps and lighting the same; for fire machinery and apparatuses; for the removal of garbage, obstructions and nuisances; for settling pumps and wells for drainage; for the building or laying of sewers; for restricting the spread of contagious diseases; for the payment to their officers or employees a reasonable compensation, and for such other purposes as in their judgment will benefit and subserve the public interest.

1906, ch. 284, sec. 20.

**292.** As soon after the expiration of the time for hearing appeals as is practicable, they shall proceed to ascertain the amount necessary to be levied for the use of said corporation and the rate of taxation; and shall cause to be made and delivered to the bailiff a book containing an alphabetical list of the taxpayers in said town, together with the aggregate assessment of each, and the rate of taxation, and the amount of taxes due and owing from each taxpayer under said levy and assessment.

1906, ch. 284, sec. 21.

**293.** The bailiff appointed by said Commissioners shall, before entering upon the duties of his office, make and subscribe an oath before a justice of the peace or a notary public for Caroline County, that he will faithfully and impartially perform the duties imposed upon him by the