

said town not less than ten days prior to the time named in the ordinance when the said ordinance shall go into effect.

1914, ch. 563, sec. 20. 1922, ch. 409, sec. 20. 1927, ch. 95, sec. 20.
1929, ch. 293, sec. 20.

538. The Commissioners shall have full power to assess and collect an equal tax on all property within the corporate limits, but such tax shall not exceed the rate of fifty cents on the one hundred dollars of property taxed, and the sums at which the said property is assessed for State and county purposes shall be the basis for levying the town taxes, but the said Commissioners may assess all new property and all property in the said town which they shall find is not assessed for State and county purposes, and the assessment so made by said Commissioners shall be at the fair cash value of the property so assessed and shall bear its proportional part of the town taxes, provided that no part of any farm lands which are included within the corporate limits shall be taxed for corporate purposes so long as said farm lands shall be used for agricultural purposes, without the consent of the owners thereof.

The clerk shall have ready and read to the Commissioners of Vienna at the meeting at which the general levy, or any other levy, of taxes to be made, a list of all new property which the clerk thinks should be assessed and taxed, and the Commissioners may fix such assessment at the fair cash value of said property as hereinbefore provided. The clerk shall then mail a notice to the person, firm or corporation whose assessment has been so established stating the amount of the said assessment and summoning such person to appear before the Commissioners of Vienna at their next regular meeting (giving the date thereof) and show cause why said assessment shall not stand as made. Should such owner fail to appear, in person or by representative, the said property shall be entered upon the assessment books, provided, that such owner may appeal to the Circuit Court for Dorchester County at any time within ten days from the date of the regular meeting at which said person was summoned to appear and show cause why such property should not be assessed, according to said notice.

The real and leasehold property charged in the assessment books of the town of Vienna to any person, firm or corporation shall be bound for the taxes which may be levied on or against, or on account of, said property, and for all taxes that may be levied against said person, and all such taxes shall be a lien on said real and leasehold property, and shall, as a lien, have priority over all other adverse liens, claims, rights, titles and interests, whosoever may have said property in charge or possession. It shall be the duty of every person who disposes of such property, and of every person who purchases or acquires the same, to see that a transfer is made on the assessment books of the town of Vienna, and no one shall be entitled to a notice for taxes due and in arrear on property which is not charged to such person.

Where property continues charged on the assessment book aforesaid to any person, firm or corporation after the death or dissolution of such