

ment. The City Register and Collector of Taxes shall place the name and address of every person subject to assessment and taxation, the property assessed to each and the value thereof upon the Tax Ledger, and he shall also enter thereon, from time to time, all transfers and abatements; provided however that his failure to do so shall not invalidate any ordinance that may hereafter be passed, providing for the levy and collection of taxes. The Mayor and Aldermen of Frederick is hereby authorized to pass all ordinances, resolutions and motions, and to do all other things necessary to carry out the provisions of this Act.

1908, ch. 57. 1914, ch. 8, sec. 246. 1904, ch. 295. 1918 Code, sec. 253.

**232.** The Mayor and Aldermen of Frederick is hereby authorized and empowered to levy annually, with full power to provide by ordinance for the collection of the same, upon the taxable property of the Corporation, such taxes, as in its judgment may be necessary and proper to pay all expenses and debts of the Corporation and all obligations which have been, or may hereafter be, lawfully incurred, in pursuance of the power conferred by this sub-title of this Article and all amendments thereto, and said levy shall not be made in gross, but shall designate the particular purposes for which the levy is made and the amount levied for each particular purpose; such taxes when levied by a lien upon the property on which they are levied in the same manner as State and County taxes are liens on property on which such taxes are levied.

1927, ch. 220.

**233.** Before the first day of February in each year the City Register and Collector of Taxes shall mail to each delinquent taxpayer a statement of the amount due, which statement shall contain a provision that if the taxes are not paid within thirty days he will proceed to collect the same by distress or execution to be levied on the property assessed, or by suit at law, and that he will publish the names of all delinquent taxpayers on or immediately after the 10th day of March following. In the event any such delinquent has not paid said taxes by the said tenth day of March said City Register and Collector of Taxes shall publish in some newspaper, published in Frederick County, the name of every such delinquent, the amount due and a brief description of the property assessed as the same appears on the records in his office, once a week for two successive weeks and the cost of such publication shall be added to the amount due by any such delinquent. In the event said taxes and costs are not paid by the fifth day of April following then the City Register and Collector of Taxes shall proceed to collect the same either by distress or by suit at law.

#### FOOD INSPECTION.

1914, ch. 298, sec. 245G. 1918 Code, sec. 254.

**234.** The Mayor and Aldermen of Frederick is hereby authorized and empowered to provide by ordinance for the proper inspection and