

such assessment shall not exceed the assessment for State and county purposes, which assessment the Burgess and Commissioners are hereby authorized and empowered to adopt as their assessment for municipal purposes for the Corporation of Walkersville, and they are authorized and empowered to levy annually, with full power to provide by ordinance, for collection of same, upon the taxable property of the town, such taxes as they may think proper to pay all expenses and debts of the corporation and obligations incurred in pursuance of the power conferred by this Act; provided that the tax hereby authorized to be levied shall not exceed, in any one year, fifty cents on the one hundred dollars' worth of assessable property; such taxes when levied, shall be a lien upon the property on which such taxes are levied.*

1914, ch. 237, sec. 16. 1918 Code, sec. 811.

841. Any person may appeal from the valuation made by the assessors to the Board of Commissioners, and the said Board of Commissioners shall hear and decide any such appeal in such manner as shall be provided for by ordinance, and may abate or increase any such assessment as it shall think proper.

1914, ch. 237, sec. 17. 1918 Code, sec. 812.

842. Whenever the Burgess and Commissioners shall levy a tax, it shall cause to be made out an alphabetical list of the persons to be charged therewith, and shall cause to be affixed thereto the respective sums to be collected from each person.

1914, ch. 237, sec. 18. 1918 Code, sec. 813.

843. The Burgess and Commissioners are hereby authorized and empowered to appoint a tax collector, in the same manner as other appointments are required to be made, and the said collector may enforce the payment of corporation taxes, in the same manner as collectors of State and county taxes may enforce the payment of taxes.

1914, ch. 237, sec. 19. 1918 Code, sec. 814.

844. The tax collector shall receive the tax list from the Burgess and Commissioners on or before the first day of July of the current year, and he shall collect the taxes on the same within six months from the time he receives the list, and pay the same to the treasurer, which said treasurer shall hold, together with all moneys received by him, subject to the order of the Burgess and Commissioners. On all taxes not paid to said collector before the first day of January succeeding the date of their levy, interest shall be charged at the legal rate.

1914, ch. 237, sec. 20. 1918 Code, sec. 815.

845. The tax collector shall have the same fees for making distress or levying executions for taxes as are allowed county collectors.

*The other sections of ch. 260, 1920, authorized \$20,000 of bonds and repealed all Acts inconsistent with said Act.