

1929, ch. 172, sec. 13D.

362. The Mayor and Council of Gaithersburg is hereby authorized and empowered, whenever they shall by ordinance provide for establishing, opening, widening, extending, improving or repairing any sidewalk, to assess the cost of any such work, in whole or in part, upon the property binding upon such sidewalk or sidewalks, or part thereof, according to such rule or basis it may determine, and for collecting said assessment as other city taxes are collected, either before or after the work shall have been done; provided, however, that said assessment, if the party against whom it is made so elects, shall be payable in five equal yearly instalments, and any assessment paid in said yearly instalments shall bear interest at the rate of six per centum per annum until paid; and provided further that before the passage by the Mayor and Council of Gaithersburg of any ordinance requiring the whole or any portion of the costs to be assessed upon the property, ten days' notice shall be given by the Mayor in some newspaper having a general circulation in said town, notifying all persons interested therein to appear, and giving them the opportunity to be heard before the said Mayor and Council, at such time as shall be provided in said notice, and any person, feeling aggrieved at the action of said Mayor and Council, shall have the right to appeal to the Circuit Court for Montgomery County and to a trial by jury; provided said appeal be taken within thirty days after the determination of said Mayor and Council in such case, and an appeal may be taken to the Court of Appeals by either party; provided, said appeal be entered within thirty days after the rendition of said judgment by the Circuit Court for Montgomery County.

1914, ch. 351, sec. 14.

363. The fiscal year shall begin on the first day of July of each year, and shall be known by the name of the calendar year in which it begins.

1914, ch. 351, sec. 15.

364. As soon as may be after the passage of this Act and on or before the 15th day of March in each succeeding year, the Council shall, by resolution, appoint one or more persons, whose duty it shall be either to make a new assessment of all real and personal property within the limits of the town according to such regulations as the Council may prescribe, or to raise or lower the present assessment: (1) By making such changes or corrections therein as may be deemed just and proper; (2) by adding thereto any property subject to taxation not appearing in the previous assessment and (3) by ascertaining, so far as may be, all changes of ownership up to the date of such revision, to the end that all property may be assessed and taxed in the names of the legal owners thereof at the time of the annual assessment or revision, provided, however, that in the case of property passing by descent or property in course of administration under a will or otherwise, it shall be sufficient to assess and tax the same to the estate of the deceased owner; and provided, further, that