

as hereinabove provided. All such assessments of unassessed property and all such new assessments shall be reported by the assessors to the said Mayor and Common Council at its first regular meeting in the ensuing month of May.

The said Mayor and Common Council shall provide by ordinance for hearing appeals from any assessment that may be made. It may, in its discretion, appoint the town treasurer as one of the assessors, and may make such other provisions as in its judgment may be necessary to carry the assessments into full force and effect.

Wells v. Hyattsville, 77 Md. 143 (single tax case). *Hyattsville v. C. & P. Tel. Co.* 131 Md. 589.

TAXES.

1908, ch. 79, sec. 17. 1912 Code, sec. 308.

517. The Mayor and Common Council shall have power to levy on or before the thirtieth day of June, for each year, the tax commencing with the first day of July, taxes at such rates as it may find necessary to meet anticipated expenses for the coming fiscal year, not to exceed eighty-five cents on the hundred dollars for all purposes, inclusive of the special sewer tax, as provided for in section 6,* ch. 125, 1904, and five cents on the hundred dollars of said levy shall be set aside for the support and maintenance of the fire department, and all taxes so levied shall be a lien on any and all property of the persons against whom they may be levied, and the taxes for each year shall be due and payable on the first day of July next succeeding the levy thereof, and will be in arrears and subject to legal interest thereafter, if not paid by October 31, in the year of the levy. In the event of any emergency arising which could not have been reasonably anticipated at the time of making the annual tax levy by the Mayor and Common Council and demanding the immediate raising of money in excess of the town's revenues, the Mayor and Common Council shall have power by ordinance to provide for an additional tax levy, such ordinance, however, to be submitted to a vote of the qualified voters of the town, to be had at a special election to be held after such notice, and upon such regulations as the Mayor and Common Council may prescribe and be approved by a majority thereof becoming operative, and all taxes which may be levied pursuant to such special election shall be payable within thirty days after such election, and shall bear interest after the expiration of said time. Such taxes shall be collected according to the assessment for the then current year, and the collection enforced as other general taxes.

1908, ch. 79, sec. 18. 1912 Code, sec. 309.

518. Whenever the Mayor and Common Council shall levy a tax they shall cause to be made an alphabetical list of the persons charged therewith, and shall be affixed thereto the respective sums to be collected from such persons and a warrant to the treasurer to collect the same.

*See note to sec. 503.