

erty omitted by the assessors and all property acquired and improvements made since the assessment; and in case of property of any kind not assessed the Council may place same on the assessment and tax books for the four preceding levies if same have been omitted that long, or for such length of time not exceeding four years as same have been omitted from taxation, and the said back taxes shall be a lien on such property and enforceable against the owners in same manner as if said property has been assessed in the first place. The Council shall give at least two weeks' notice in one or more newspapers published in said city of the time of making their levy and of the time for making changes and additions to the assessments, and shall hear all complaints in regard to changes or assessments, if any, up to seven days prior to making their levy. The Council may at any time change, increase or decrease the valuation of any property by giving the owner or owners thereof or his, her or their agent notice in writing of their intention so to do at least ten days before doing so.

1910, ch. 529, sec. 85 (p. 1092). 1922, ch. 132, sec. 85.

81. The Council shall on or before the first day of October annually levy upon the assessable property subject to taxation for City purposes a sum sufficient for all general purposes, not to exceed in any one year ninety cents on each one hundred dollars of assessable property, and shall also levy and collect the amount required to meet the interest on all bonds heretofore legally issued or to be hereafter legally issued, and to provide at least two thousand dollars per annum for a Sinking Fund to be applied to the redemption of outstanding bonds, which said taxes or assessments when assessed and levied shall be a lien upon the real property on or against which they are assessed and levied; provided, however, that the said collector may seize, take and sell any property, real or personal, of the owner, as State and County taxes are now collected, for the purpose of enforcing the payment of such taxes due and owing, and said taxes may be otherwise collected by sale as set forth in this Act or may be collected as other debts are collected under the law of the State. Said taxes shall bear interest from the first day of January next succeeding said levy, and all taxes not paid and in arrears after the first day of January succeeding said levy, may be collected by advertisement and sale; provided that the said collector shall give twenty days notice to the taxpayers of his intention to do so, by hand-bills or by advertisement in some newspaper published in said City.

1910, ch. 529, sec. 86 (p. 1093). 1922, ch. 132, sec. 86.

82. All property located in the said city and all property owned by residents of said city or corporations having their principal office therein, assessable for the purpose of State and County taxes as now or hereafter shall be provided, all franchises and easements held and exercised in said city, or hereafter granted shall be taxed for the purpose of paying the expenses of said city.

The Council, whenever they deem the public interests require it, shall cause an assessment to be made of all real and personal property within the