had 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 regards 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.

1908, ch. 310, sec. 158C (p. 1113). 1914, ch. 620, sec. 158C. 1916, ch. 265, sec. 158C. 1927, ch. 138, sec. 158C.

291. The Council shall, on or before the first day of October, annually levy upon the assessable property subject to taxation for City purposes a sufficient sum for all general purposes, not to exceed sixty-five cents on the one hundred dollars of the assessed value of such property, and such sums as have been heretofore authorized or that may be hereafter authorized by Act or Acts of the General Assembly of Maryland for the liquidation and payment of the indebtedness of the City of Salisbury, or any bonds thereof and interest thereon, issued or to be issued under the authority of law heretofore or hereafter passed. The taxes so levied shall from the time of the levy be a lien upon the real and personal property of the person by whom they are owing; provided, however, that the said Clerk of Salisbury may seize and take and sell any property of the owner for the purpose of enforcing the payment of such taxes due and owing. And the said taxes may be collected either by sale as herein provided or as other debts are collected under the laws of this State. The said taxes shall bear interest from the first day of January next succeeding the levy, and all taxes not paid and in arrears after the said first day of January shall be collected as herein provided.

1908, ch. 310, sec. 158D (p. 1113). 1914, ch. 620, sec. 158D. 1922, ch. 27, sec. 158D.

292. 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, and the personal property of ordinary business corporations of the State of Maryland, when valued by the State Tax Commission, and as apportioned to the City of Salisbury by the said State Tax Commission under the provisions of Article 23, Section 108 of the Annotated Code of Maryland, and all franchises and easements held and exercised in said city or hereafter granted, shall be taxed for the purpose and expenses of said city. The Council on or before their first meeting in July, in the year nineteen hundred and twenty-three, and every five years thereafter, or as often as they may deem necssary, shall appoint three taxpayers, residents of said city and men of good judgment, to assess said property. Each of said assessors before entering upon his duties as such, shall take and subscribe to an oath before a Justice of the Peace residing in said city, a copy of which oath shall be returned to the Council, that