

he will well and truly, without partiality or prejudice, perform the duties of assessor, and diligently value and assess at a fair marketable price, all property subject to taxation in said city. They shall value and assess all the assessable and taxable property in the city and shall return to the Council their lists showing thereon each piece or parcel of real estate so described that it may be identified, and its assessed value, and, separately, the improvements thereon and their assessed value, and the items of personal property and their assessed value. The Council may provide by ordinance further for the manner of conducting said assessment and for assessors obtaining information and provide penalties for non-observance of same. The assessors, within thirty days of the date of their appointment, unless the time be extended by the Council, shall return to the Council their lists showing their assessment, which lists shall be under their hands. The said return shall be open to the inspection of taxpayers, and the Council shall cause at least one week's notice of the return to be given in one or more newspapers published in the said city, naming in the said notice a time, of not less than seven nor more than ten days' continuous duration, during which any person feeling aggrieved by the assessments made by the assessors may file with the Clerk of Salisbury their objections in writing. And the Council before levying any tax shall notify each such objector of a time, not less than seven days after such notice is given, and a place where his objection will be heard and acted upon by the Council, at which time and place the said objector may appear in person or by attorney and state his objection, and the Council, having heard the objector, if he appear, and having considered his objection, may alter or change the assessment objected to either by increasing or by decreasing the same.

No person shall be assessed whose property does not amount to Two Hundred Dollars in the aggregate.

The Council, at any time, on its own motion or on petition of any taxpayer, when it shall deem the assessment of any owner's property to be wrong, may cause such owner to be notified by the Clerk of Salisbury to appear before the Council at a certain time to be named in said notice; provided, that if such owner voluntarily appear such notice to him shall not be necessary, at which time the said Council may assess, add to, decrease or increase the assessment of the owner so notified or appearing. The Council may provide by ordinance means for compelling owners of property to furnish a list of same and the value, under oath, and prescribe penalties for failure to make return of such list.

Anyone feeling aggrieved by the action of the Council in the assessment of his property may appeal to the Circuit Court for Wicomico County, which shall hear the same *de novo*, and the Court's action shall be final, and the Court may award costs in its discretion.

Salisbury v. Jackson, 89 Md. 520.

1908, ch. 310, sec. 158E (p. 1114). 1912, ch. 636, sec. 158E. 1927, ch. 138, sec. 158E.

293. The Mayor and Council of Salisbury shall have power to pass all by-laws and ordinances not contrary to law, as they may deem neces-