

(M) *Live Stock.*

To regulate the conditions under which dogs, cows, sheep, pigs, cattle and live stock of any and every kind may be at large, or may pass over the streets, roads, alleys, lanes, bridges, highways and public places.

(N) *Fish and Game.*

To pass local fish and game laws.

(O) *Fences.*

To regulate the making and keeping secure of fences and provide for the procedure to enforce the rights of the parties, and a lien for repairs made by an owner not in default.

(P) *Assessments, Levy and Collection of Taxes.*

To direct the class or sub-class of improvements on land and personal property which shall be made subject to the county tax levy, and to provide for the levy thereupon and upon the value of land in accordance with Article 15 of the Declaration of Rights of the Constitution of Maryland as amended, of any sum which may be necessary to pay and discharge the principal and interest of any loan which may heretofore have been obtained, or which may hereafter be obtained by such county, according to law, and to create a sinking fund to meet the liabilities thus incurred, and levy upon the property so subject to taxation from time to time such sums as may be necessary to provide therefor; as well as to collect from such property so subject to the levy such sums as may be necessary for the support and maintenance of the county government.

To provide for the prompt collection of all taxes due the county, and for the sale of real estate, as well as leasehold and personal property, for the payment of the same.

To rectify errors in the assessment of property; to provide for the reduction or abatement of assessments improperly made, and for the reimbursement of moneys paid in consequence of such errors.

(Q) *Bonds or Evidences of Indebtedness.*

To provide for the borrowing, on the faith and credit of the County, and for the corporate uses of the County, of any sum or sums of money not exceeding in the aggregate with any outstanding bonds seven per centum upon the assessable basis of such County, and to issue bonds or other evidences of indebtedness for the same, in such sums and payable at such times as may be prescribed; provided that any bond issue or borrowing of money in any one year in excess of one-fourth of one per cent. of the assessable basis shall be submitted to the voters of the county for approval under regulations to be prescribed.

(R) *County Officers.*

To provide for the appointment and removal of all County officers except those whose appointment or election is provided for by the Constitution or Public General Law, and to establish a merit system, if deemed desirable, in connection with the appointment of all County officials and