

poration in the same manner and with like authority as county assessors, but in assessing any of the lands within the limits of the city which may be occupied and used as farms or may be part or parts of farms, such lands shall be valued and assessed as lots of ten acres, with the buildings and improvements thereon, and not by the number of acres in said farm or parts of farm; and said assessors shall make oath before the said Mayor and City Council that they will faithfully and impartially make the said assessment to the best of their judgment, and they shall be paid for their services out of the taxes levied as aforesaid.

How paid.

SEC. 25. *And be it enacted*, That any person may appeal from the assessment of the assessors to the said Mayor and City Council, who may make such deductions therefrom as they may deem just, and they may add thereto the value of any property which may have been omitted in the assessment, and all buildings and improvements, and all property acquired or created since said assessment; and the said corporation shall have power to make transfers of such property as may have changed owners since said assessment.

May appeal  
to Mayor and  
City Council

SEC. 26 *And be it enacted*, That the assessment made by Thomas M. Sumption and William E. Woodhouse, in the year eighteen hundred and seventy-four, and on file in the office of the Commissioners of Havre-de-Grace, shall be the basis of taxation until the Mayor and City Council created under this act shall be required by law or deem it advisable to order a new assessment.

Basis of taxa-  
tion

SEC. 27. *And be it enacted*, That if any person shall excavate any lot or lots, or parts thereof, within the limits of said city, for the purpose of obtaining moulding sand or otherwise, to the depth of two feet or more, and the said lot or lots, or parts thereof, shall remain uncovered, it shall be the duty of such person to make and keep in good repair, good and sufficient underdrains that will carry off all water that may collect and would otherwise remain in them, in the part or parts thereof so excavated, and said underdrains shall be well covered and secured, so as not to endanger or incommode the public

Construct  
water drains.