

CHAP. 549

Property
subject to
taxation.

Section 215 k. All property, real, personal and mixed of all kinds and description whatsoever that may be within the corporate limits of Pocomoke City, belonging to the inhabitants, firms, incorporated bodies or incorporated associations, either residing in or doing business in said town, and also all property, real, personal and mixed of all kinds and descriptions whatever that may be within the corporate limits of said town, belonging to any person or persons, firm, incorporated body or unincorporated association not located or residing within said town; and also all judgments, personal securities, stocks and other personal property owned by residents of said town and not exempt from taxation under the general laws of this State, shall be subject to taxation for municipal purposes; the present assessment or property shall remain in force as the basis for levying town taxes of all kinds until such time as a new assessment shall be made under the provisions of this section. The Mayor and Council may, after the passage of this Act, as soon as in their judgment the same is necessary, cause by ordinance a new assessment to be made of the taxable property of Pocomoke City, all such assessments to be made by three persons, citizens and voters of the said town, who shall be appointed by the Mayor, by and with the consent and approval of the Council. And the assessors in making such assessment shall value all property on the basis of its cash value or estimated cash value. Before proceeding to act, each assessor shall make and subscribe before the Mayor the same oath required by Article 1, Section 6, of the Constitution. In the discharge of their duty, the assessors shall be entitled to administer oaths to the persons to be assessed, and to require them to answer all questions propounded to them under oath; and the assessors shall be entitled to enter the premises of all persons to be assessed, for the better performance of their duties. When assessing the property of any incorporated body or unincorporated association the assessors shall be entitled to call before them and examine, under oath, such of the officers thereof as they may see fit. If any person shall refuse to make oath, or to answer under oath, or if any person shall resist the assessors, or any of them, in the discharge of their duty, the person or persons so offending in either of said cases shall be guilty of a misdemeanor, and upon conviction shall be subject to pay a fine of twenty-five dollars and cost,

Oath to be
taken.