

CHAP. 826

sible for said tax in case the same cannot be collected from the occupants of the buildings, and the same shall be a lien on said property and collected as other taxes are collected; and the Council may pass suitable ordinances to enable the proper officers to collect and remove all filth from the town, and provide for the disposal thereof; a special tax may be imposed to carry out the provisions of this section, not exceeding the sum of fifty cents per month on any one house, to be paid by the owner or occupant thereof.

Assessors
appointed
and assess-
ment of
property
made.

Appeal may be
taken.

SEC. 15. *And be it enacted*, That on or before the first day of June, 1906, and each third year thereafter, the Mayor, with the consent, advice and approval of the Council, shall appoint three assessors, freeholders of said town who shall, under the direction of said Council, make an assessment of all property, real, personal and mixed, in said town, at a fair cash value at public sale, as near as they may be able to determine the same, and the Council shall immediately levy a tax thereon not exceeding fifty cents on the hundred dollars' worth of assessable property in any one year; and all taxes so levied shall be a lien on any and all property of the person or persons against whom they may be levied; and any person may appeal from the valuation of said assessors to the Council, which shall meet on the third Monday in June after said assessment and remain in session from day to day as long as may be reasonable to hear and determine said appeals, and shall give reasonable notice of said meetings and shall increase or reduce said assessment as they may deem just; and the Council shall once a year, before fixing and deciding upon the amount of taxes, licenses to be assessed for the ensuing year, cause to be made out a detailed statement exhibiting the items of liability and expense during said year, and shall cause the same to be published at least three times, once a week for three consecutive weeks, in a newspaper published in Montgomery county, and after hearing and considering objections by the owners of said property in said town, if any such should be made, shall revise said detailed estimates and fix and assess for the ensuing year such rate of taxation not exceeding fifty cents on every hundred dollars' worth of property as they shall deem necessary, together with the revenues of the town, to meet said revised detailed estimate of liabilities and expenditures; said revised detailed estimate, together with the new rate of taxation,