

CHAP. 285

or in part, upon the respective owners of property footing thereon, that the expense and cost of paving, repairing or otherwise improving the wide walks in said town, incurred by the Council under their ordinances, may be charged and recovered by them in the name of the corporation from the owners of the property footing thereon, by suit or action at law against the owner thereof, as other debts are collected, and the expenses of the same shall be a lien upon the property chargeable therewith; to grant franchises to any person or corporation for any public purpose or utility.

General powers of council.

Section 138 p. That all property, real, personal or mixed, bonds, stocks and private securities of all kinds and descriptions whatsoever within the limits of said town of Kitzmiller'sville, by law liable to be valued and assessed and chargeable with taxes within this State, shall be valued at its or their cash value, and chargeable according to such valuation with the public assessment for the use and purposes of said corporation; any assessor or assessors appointed by the town Council of said town shall have the power and authority to require the owner, possessor or claimant of any property made liable to valuation and assessment to give him or them such full and accurate statements in writing of his property as may be necessary to enable the assessor or assessors to ascertain the value thereof, the same to be under oath of such persons, to be administered by them or one of them. \*

Valuation of property.

Section 138 q. That the said Council may annually levy upon the assessable property within said town by direct tax not exceeding thirty cents on the one hundred dollars, such sum as they may deem necessary for the purpose of defraying and settling the expense incurred by them on behalf of said corporation.

Levy direct tax.

Section 138 r. That the taxes to be levied on the property so made liable to be valued and assessed shall be liens on the real and personal estate of the person or persons so indebted from the day on which the tax lists shall have been delivered to the tax collector, or person authorized and appointed to receive and collect the same, and if said tax cannot be made out of the personal property of said person against whom taxes may be charged, then the same may be collected by the collector by the sale of such real estate of said person by complying with the same requirements as the treasurer of Garrett county.

Liens on real and personal estates.