

any person or body politic through which the common sewers or private sewers or drains run or may run; to examine, inspect, regulate, make or repair same; to condemn any land or interest in land in the mode provided in the charter of Salisbury for condemning streets for the use of the Mayor and Council of Salisbury in the construction of any sewers or sewerage system; to inspect and regulate house drainage and sewerage connections, and to prescribe the kind and quality of material to be used for such purpose.

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140. Sub-section 5. He shall, immediately after the levy of taxes has been made by the Council, give notice of the making of the said levy in one or more of the papers published in Salisbury once a week for two successive weeks, and shall prepare the tax bill or account of each taxpayer, and forward the same by mail or deliver the same in person to such taxpayer, to his agent, on or before the first day of December next after the making of said levy; and such tax bills shall contain a clear statement of the amount of property assessed, real and personal, separating with the rest of the levy, and the time from which the same will begin to draw interest; he shall keep a copy of the said notice, with memorandum on the said copy of the date of mailing or delivery, as the case may be, which same shall be *prima facie* evidence of said mailing or delivery.

Levy for taxes.

154. The Council shall levy on or before the tenth day of October of each year, on the assessable property, a sum sufficient for all general purposes or current expenses for the good government of the said city; provided, such taxes shall not exceed forty cents on every one hundred dollars' worth of property, and such further sum as may be authorized by law from time to time, for special improvements and the payment of debts not provided for in the general levy; but all levies made for any purpose other than for general expenses shall not be used or appropriated to any purpose other than for which they or it is levied; and separate accounts shall be kept by the treasurer of the fund arising from such special levy, under an appropriate name for the fund; and when any taxes are collected the collector and treasurer shall enter the said special account, the proportion or part allowed by law and collected for that fund, together with all payments and disbursements from the same, and the said account shall show at all times correctly how the same stands.

Levy sum sufficient to meet current expenses.