

shall appoint three taxpayers, residents of said city and men of good judgment, to assess said property. Each of said assessors before entering upon their duties as such, shall take and subscribe to an oath before a justice of the peace residing in said city, a copy of which oath shall be returned to the Council, that they will well and truly, without partiality or prejudice, perform the duties of assessor, and diligently value and assess at a fair marketable price, all property subject to taxation in said city. They shall value and assess the real estate and the improvements thereon separately, describing such real estate so the same may be identified, and list all other property. The Council may provide by ordinance further for the manner of conducting said assessment and for assessors, obtaining information and provide penalties for non-observance of same. The assessors within thirty days of date of appointment, unless time be extended by the Council, shall return the assessment made by them to the Council under their hands, and the Council shall cause at least one week's notice of the return of same to be given in one or more newspapers published in said city, naming a time, not to exceed ten days, in which they will receive and hear objections. The return of the assessors shall be open to the inspection of taxpayers, and anyone feeling aggrieved at the action of the assessors in assessing his property may within the time limited appear before said Council, who may on hearing alter or change any assessment appealed from, either by decreasing or increasing same. No person shall be assessed whose property does not amount to two hundred dollars in the aggregate. The Council at any time of its own opinion or on petition of any taxpayer, when they shall deem the assessment of any owner's property to be wrong, may cause such owner to be notified by the clerk to appear before them at a certain time to be named in said notice, at which time they may assess, add to, decrease or increase the assessment of the owner so notified. The Council may provide by ordinance means for compelling owners of property to furnish a list of same and the value, under oath, and prescribe penalties for failure to make return of schedule of same; provided, that anyone feeling aggrieved by the action of the Council in the assessment of his property may appeal to the Circuit Court for Wicomico county, who shall hear the same *de novo*, and, the court's action shall be final, and the court may award costs in its discretion.

158*e*. *And be it enacted*, That the Mayor and Council of Salisbury shall have power to pass all by-laws and ordinances not contrary to law for the good government of the city and to preserve the health, peace and safety and well-being of the inhabi-