

for city purposes a sum sufficient for all general purposes, not to exceed fifty cents on the one hundred dollars of the assessed value thereof; and such assessments as have been heretofore specially authorized or that may be hereafter authorized by any Act or Acts of the General Assembly of Maryland for the liquidation and payment of the indebtedness of said city or the improvement thereof, or any bonds thereof and the interest thereon issued or to be issued under authority of law heretofore or hereafter passed, which said taxes or assessments when assessed and levied shall be a lien upon the real, personal and mixed property against which they are assessed; provided, however, that the said collector may seize, take and sell any property, real or personal, of the owner for the purpose of enforcing the payment of such taxes due and owing, and said taxes shall be collected either by sale, as set forth in this Act, or may be collected as other debts are collected under the laws of the State. Said taxes to bear interest from the first day of January succeeding the levy, and all taxes not paid and in arrears after the first day of January next succeeding said levy may be collected by advertisement and sale; provided, that said collector shall give twenty days' notice to the taxpayers of his intention so to do.

86. All property located in the said city and all property owned by residents of said city or corporations having their principal office therein, assessable for the purpose of State and County taxes as now or hereafter shall be provided, all franchises and easements held and exercised in said city, or hereafter granted, shall be taxed for the purpose and the expenses of said city. The Council on or before their first meeting in August, in the year 1910, and as often thereafter as they may deem necessary, 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 assessors, and diligently value and assess at a fair market price, all property subject to taxation in said city. They shall value and assess the real estate and improvements thereon separately, describing such real estate so that 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