

tion, to equalize the taxes assessed on said rolls, and in addition to the powers granted them by this Act, they shall also have the same powers and perform the same duties as the County Commissioners of Allegany County in regard to the assessment of property for taxation, and the equalization thereof, and shall be governed in their procedure and acts in this respect, as is now provided by the laws of this State relating to the equalization of State and county taxes by the County Commissioners; provided, however, that said Mayor and City Council shall not sit for more than ten days in performing the duties herein prescribed, except they shall have the power of a board of equalization as herein provided.

It shall also be the duty of the said Collector to make out lists of all property, real and personal, which has not been given for assessment, either for the current or any former year or years, according to the provisions of this Act and ordinances made in pursuance thereof, and to assess the same in the name of the owner, if he be known, and if not, then it shall be assessed by description of the property and by the name of the last known owner or as "unknown," as the case may be, and the value of such property shall be determined by the said Mayor and City Council, sitting as a board of equalization; and such action may be taken to enforce the collection of taxes so assessed, if the same are not paid, as is herein prescribed for the collection of taxes on property given in for assessment. The Mayor and City Council shall allow said Collector for any insolvent or uncollectible taxes twice in each year at an interval of six months, but not thereafter, and at the sessions when allowances are considered, the Mayor and City Council may act as and have the powers of a board of equalization. Said Collector shall also collect all taxes levied by this Act, including water rent, and in the collection of the same, in event of non-payment, he shall proceed in accordance with the provisions of the law of the State governing the collection of taxes, and shall have the right to employ such remedies to enforce such collection as are provided by the ordinances of said Mayor and City Council and the laws of the State for the collection as are provided by the charter and ordinances of said Mayor and City Council and the laws of the State for the collection of the taxes levied for State and county purposes. He shall give bond in such amount as the Mayor and City Council may provide, in a sum of not less than twenty thousand dollars (\$20,000), with two or more good and sufficient sureties, to be approved by the Mayor and Commissioner of Finance and Revenue; and the Mayor and City Council shall have the right to require a new bond whenever in their opinion the existing bond is insufficient; and whenever such bond is required, he shall perform no