

said ordinance in one of the newspapers published at Westminster for four successive weeks prior to such election.

SEC. 234. The assessment mentioned in the preceding sections shall be a lien on the property on which the assessment is made until the same be paid; and may be collected in any of the methods and ways for collecting taxes after the expiration of ninety days from the date of the said assessment.

SEC. 235. A tenant for ninety-nine years, or for ninety-nine years renewable forever, or the executor or administrator of such tenant, or the guardian of an infant owner, or a mortgagor in possession, shall be deemed and taken as an owner for the purpose of any application to the Mayor and Common Council of Westminster authorized by these foregoing sections; and a tenant for ninety-nine years, or for ninety-nine years renewable forever, and the executors or administrators of such tenant, or the guardian of an infant owner, or a mortgagee in possession, shall be deemed and taken as the proprietor or owner of the estate or property assessable within the meaning of this Act in reference to streets and sidewalks, gutters and curbing, as well as for all other purposes and objects by it authorized.

ASSESSMENT.

SEC. 236. Whenever they think the public interest requires it, the Mayor and Common Council of Westminster may cause an assessment to be made of all property in the city, real, personal and mixed, which is subject to assessment for county and State taxes under the general laws of this State, whether the owners thereof reside within or without the city; and they may prescribe the manner in which such assessment shall be made; and provide for hearing appeals and adjusting all differences in valuation and disputes in relation to such assessment; make transfers and abatements and do all other acts and things necessary for making and completing such assessment; and may provide for the annual assessment of property not included in the last general assessment. The assessment heretofore made under any ordinance passed by said corporation shall be chargeable with taxes levied for the use of the corporation; and the Mayor and Common Council may provide by ordinance for the increase or abatement of any erroneous assessment. And for the encouragement of a new industry they may abate in whole or in part the assessment upon any property, machinery or tools belonging to a manufacturing corporation or individuals, for such period of time as they may determine, not exceeding ten years.