

158-C. *And be it enacted*, That the Council shall, on or before the first day of October annually levy upon the assessable property subject to taxation for City purposes a sum sufficient for all general purposes, not to exceed fifty cents on the one hundred dollars of the assessed value of such property, and such sums as have been heretofore authorized or that may be hereafter authorized by Act or Acts of the General Assembly of Maryland for the liquidation and payment of the indebtedness of the City of Salisbury, or any bonds thereof and interest hereon, issued or to be issued under the authority of law heretofore or hereafter passed. The taxes so levied shall from the time of the levy be a lien upon the real and personal property of the person by whom they are owing; provided, however, that the said Clerk of Salisbury may seize and take and sell any property of the owner for the purpose of enforcing the payment of such taxes due and owing. And the said taxes may be collected either by sale as herein provided or as other debts are collected under the laws of this State. The said taxes shall bear interest from the first day of January next succeeding the levy, and all taxes not paid and in arrears after the said first day of January shall be collected as herein provided.

158-D. *And be it enacted*, That 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, and all franchises and easements held and exercised in said City or hereafter granted, shall be taxed for the purpose and expenses of said City. The Council on or before their first meeting in July, in the year nineteen hundred and eighteen, and every five years thereafter, or as often 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 he 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 all the assessable and taxable property in the City, and shall return to the Council their lists showing thereon each piece or parcel of real estate so described that it may be identified and its assessed value, and, separately, the improvements thereon and their assessed value, and the items of per-