

expense thereof shall be a lien on such lot and may be recovered as other debts of like amount.

72. Whenever they think the public interests require it, they may cause an assessment to be made of all the property in said City liable or subject to assessment for County or State taxes, and may prescribe the manner in which such assessment shall be made, and provide for adjusting all differences in relation thereto, and do all other things necessary for making it.

73. The assessment of the taxable property within the limits of the City, as made by the assessors of Howard County, shall be the basis of taxation until the Commissioners of Ellicott City shall determine and perfect a city assessment as provided for in the preceding Section.

74. They may pass ordinances for the appointment of one or more assessors, prescribing their duties, and providing a suitable compensation for them.

75. All assessments made under any City ordinance shall be chargeable with the taxes levied for the use of the corporation, and the Commissioners of Ellicott City may provide by ordinance for the increase or abatement of any erroneous assessment.

76. They may provide by ordinance for the appointment of one or more collectors of taxes, may prescribe their duties, and the character and amount of bond which such collectors shall give for the faithful performance of their duties; and may provide for the prompt payment of the tax herein authorized to be levied; and for the enforcement by distress or otherwise of the payment of the same.

77. The Commissioners of Ellicott City may levy, for general purposes, a tax on the property assessed in said city not exceeding ten (10) cents on every one hundred dollars of the assessed value thereof. Said levy shall be made by the Commissioners of Ellicott City on or before the first day of June in each and every year; and said taxes shall be due and payable fifteen days after the publication of the ordinance imposing the same; and, if not paid when due, they shall bear interest at the rate of six per centum per annum until the same are paid. As there will be no Commissioners of Ellicott City on the first day of June, in the year nineteen hundred and fourteen, it shall be the duty of the present Mayor and City Council of Ellicott City to levy said tax, as aforesaid, for the year nineteen hundred and fourteen.