

at law against the owner thereof as other debts are collected, and the expense of the same shall be a lien upon the property charged therewith, and to grant franchises to any person or corporation for any public purpose or utility.

SEC. 14. *And be it enacted*, That all property, real, personal or mixed, bonds, stocks and valuable securities of all kinds whatsoever within the limits of said town of Accident by law liable to be valued and assessed and chargeable with taxes within this State shall be valued at its or their cash value and chargeable according to such valuation with the public assessment for the use and purposes of said corporation; any assessor appointed by the council of said town shall have the power and authority to require the owner, possessor or claimant of any property made liable to valuation and assessment to give them such full and accurate statement in writing of his property as may be necessary to enable the assessors to ascertain the value thereof, the same to be under oath of such persons to be administered by them or any one of them.

SEC. 15. *And be it enacted*, That the said council may annually levy upon the assessable property within said town by direct tax not exceeding fifteen cents on the one hundred dollars such sum as they may deem necessary for the purpose of defraying and settling the expenses incurred by them on behalf of said corporation.

SEC. 16. *And be it enacted*, That the taxes to be levied on the property so made liable to be valued and assessed shall be liens on the real and personal estate of the person or persons so indebted from the day on which the tax list shall have been delivered to the bailiff or other person authorized and appointed to receive and collect the same, and if said tax cannot be made out of the personal property of said persons against whom taxes may be charged, then the same may be collected by the collector by the sale of such real estate of said person by complying with the same requirements as the treasurer of Garrett County.

SEC. 17. *And be it enacted*, That the said council shall have power to appoint a police magistrate for said corporation who shall be a justice of the peace of the State of Maryland in and for Garrett County, residing in said district No. 5. He shall have full authority, power and jurisdiction to hear, determine and pass sentences in all cases of the violation of