

shall be a lien upon the real property on or against which they are assessed and levied; provided, however that the said collector may seize, take and sell any property, real or personal, of the owner, as State and County taxes are now collected, for the purpose of enforcing the payment of such taxes due and owing, and said taxes may be otherwise collected by sale as set forth in this Act or may be collected as other debts are collected under the law of the State. Said taxes shall bear interest from the first day of January next succeeding said levy, and all taxes not paid and in arrears after the first day of January succeeding said levy, may be collected by advertisement and sale; provided that the said collector shall give twenty days notice to the taxpayers of his intention to do so, by hand-bills or by advertisement in some newspaper published in said City.

SEC. 86. 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, all franchises and easements held and exercised in said city, or hereafter granted shall be taxed for the purpose of paying the expenses of said city.

The Council, whenever they deem the public interests require it, shall cause an assessment to be made of all real and personal property within the corporate limits of said city, subject to assessment for State and County taxes, and 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 of the State of Maryland residing in said city, a copy of which oath shall be returned to the Council, that they will well and truly, without partiality or prejudice, perform the duties of assessors, and diligently value and assess at a fair market price, all property subject to taxation in said city. They shall value and assess the real estate and improvements thereon separately, describing such real estate so that the same may be indentified, and list all other property. The Council may provide, by ordinance, further for the manner of conducting said assessments and for the assessors obtaining information, and provide penalties for the non-observance of the same. The assessors within thirty days from date of appointment, unless the time be extended by the Council, shall, return the assessment made by them to