

objection, and the Council, having heard the objector, if he appear, and having considered his objection, may alter or change the assessment objected to either by increasing or by decreasing the same.

No person shall be assessed whose property does not amount to Two Hundred Dollars in the aggregate.

The Council, at any time, on its own motion or on petition of any taxpayer, when it shall deem the assessment of any owner's property to be wrong, may cause such owner to be notified by the Clerk of Salisbury to appear before the Council at a certain time to be named in said notice; provided, that if such owner voluntarily appear such notice to him shall not be necessary, at which time the said Council may assess, add to, decrease or increase the assessment of the owner so notified or appearing. The Council may provide by ordinance means for compelling owners of property to furnish a list of same and the value, under oath, and prescribe penalties for failure to make return of such list.

Anyone feeling aggrieved by the action of the Council in the assessment of his property may appeal to the Circuit Court for Wicomico County, which shall hear the same de novo, and the Court's action shall be final, and the Court may award costs in its discretion.

158L. The Mayor and Council of Salisbury are hereby authorized and empowered to borrow on the faith and credit of the city and for the use of the city any sum or sums of money, in all not exceeding in the aggregate the sum of Twenty-Five Thousand Dollars, and may issue notes or other evidence of indebtedness for the same, and in such sums and payable at such times as they may prescribe by ordinance or otherwise; provided, that the payment of said notes or other evidence of indebtedness issued under authority of this section and the interest thereon must be paid by the Mayor and Council from the general taxes levied for the use of the city under the power conferred by its charter, the levying or collecting of any special tax for the payment of such notes or other evidence of indebtedness being expressly prohibited.

SEC. 2. *And be it further enacted by the General Assembly of Maryland*, That this Act shall take effect June 1, 1922.

Approved March 14th, 1922.