

General Assembly of Maryland passed at its January Session in the year 1910 and to re-enact said sections with amendments.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 236 and 237 of Article 7 of the Code of Public Local Laws, title "Carroll County," sub-title "Westminster", be and the same is hereby repealed and re-enacted with amendments so as to read as follows:

### ASSESSMENT.

SEC. 236. Whenever it thinks the public interest requires it, the Mayor and Common Council of Westminster may cause a new assessment or re-assessment to be made of all property in the City, real, personal and mixed, which is subject to assessment for either County or State taxes under the general or local laws of this State, whether the owners thereof reside within or without the city; and it shall prescribe the manner in which such assessment shall be made, and provide for hearing appeals and adjusting all differences in valuation and disputes in relation to such assessment; make transfers and abatements and do all other acts and things necessary for making and completing such assessment. It may provide by resolution for the annual assessment of property not included in the last general assessment and making abatements. The assessments heretofore made under any ordinance or resolution passed by said corporation shall be chargeable with taxes levied for the use of the corporation; and the Mayor and Common Council may provide by ordinance or resolution for the increase or abatement of any erroneous assessment. And for the encouragement of a new industry it may abate in whole or in part the assessment upon any property, machinery or tools belonging to a manufacturing corporation or individuals, for such period of time as it may determine not exceeding ten years.

### ANNUAL TAX.

SEC. 237. The Mayor and Common Council of Westminster, may levy annually a general tax on the property in said corporation assessed as aforesaid, not exceeding forty cents on every one hundred dollars of the assessed value thereof, which shall be a lien on said property, real personal and mixed, of the tax payers of said city, respectively, until paid; and interest shall be chargeable on such taxes after thirty days from the time when the same are due and payable; and they shall be due and payable thirty days from the date of