

have, why he should not re-convey the property. If no cause is shown as required, the court shall pass a decree ordering that the property be re-conveyed to the owner and appointing a trustee to convey same to him in the same manner and as fully as the purchaser would do. The cost of such petition and of the proceedings thereunder, including reasonable fee to his solicitor in case it is granted, shall be paid by the purchaser, and shall be ordered done so by the court. If the purchaser shall fail to pay costs and charges for the period of thirty days after decree he may be adjudged guilty of contempt of court, and may be confined in the county jail until he purges himself therefrom. In all cases of a sale of property for taxes, the City of Salisbury may buy same at a sum not to exceed the amount due for the taxes, penalties, and costs and expenses of sale.

98. *Tax Sales Covered by State Law.* The provisions of Sections 93 through 97 of this charter shall be applicable only to the extent that they do not conflict with Sections 71A through 90W of Article 81 of the Annotated Code of Maryland (1947 Supplement) relating to the sale of tax delinquent property by counties.

99. *Industrial Exemptions.* To encourage industrial expansion in the City of Salisbury, the mayor with the approval of the council is authorized to exempt from taxation for corporate purposes the buildings and equipment owned and operated by any manufacturing company or association newly established within the corporate limits of the city. Such exemption shall in no case exceed a maximum of five (5) years.

100. *Public Debt.* The City of Salisbury shall have the power to borrow on the faith and credit of the city from time to time as may be deemed necessary for the general welfare of the city and its general corporate purposes. The city may issue and sell bonds for such indebtedness in accordance with the provisions of Section 101 of this charter or with state law.

101. *Procedure.* Except as otherwise specified under the provisions of this charter:

(a) All proposed bond issues issued under the provisions of this charter shall (i) be approved by the council and (ii) be submitted to the qualified voters of the city at a general or special election and be approved by a majority of those voting on such question.