

poration 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.

Carroll Co. v. Westminster, 123 Md. 198.

ANNUAL TAX.

1910, ch. 341, sec. 237 (p. 698). 1927, ch. 76, sec. 237

547. 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 taxpayers 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 levying the same. The said municipality may also, in its discretion, allow a discount not exceeding five per centum for prompt payment of said taxes. The taxes so assessed and levied, as well as any other assessment made against real estate shall be collected by distress and sale by the collector of tax as authorized and directed by Section 528 of this Article.

POLICE JUSTICE.

1910, ch. 341, sec. 238 (p. 698).

548. The justice of the peace of the Seventh Election District of Carroll County, selected by the Judge of the Circuit Court for said county to serve as police justice, is hereby given jurisdiction to try, hear and determine all offenses and acts committed in disregard of the ordinances of the Mayor and Common Council, and upon complaint made before him of the violation of any ordinance of said corporation he shall issue process in the name of the Mayor and Common Council, directed to a bailiff, constable or sheriff of Carroll County, to recover the fine or penalty imposed for the violation of such ordinance or the arrest of the party offending; and he shall hear and determine the matter in controversy as in any case arising under the laws of the State, and shall receive the same fees therefor.

1910, ch. 341, sec. 239 (p. 698).

549. In default of payment of any fine or penalty imposed by him for a violation of any ordinance of the said corporation, the said justice of the peace so serving as police justice may commit the party offending to the county jail of Carroll County for the time prescribed by said ordi-