

with; to grant franchises to any person or corporation for any public purpose or utility.

1906, ch. 285, sec. 138P.

261. All property, real, personal or mixed, bonds, stocks and private securities of all kinds and descriptions whatsoever within the limits of said town of Kitzmillersville, by law liable to be valued and assessed and chargeable with taxes within this State, shall be valued at its or their cash value, and chargeable according to such valuation with the public assessment for the use and purposes of said corporation; any assessor or assessors appointed by the town Council of said town shall have the power and authority to require the owner, possessor or claimant of any property made liable to valuation and assessment to give him or them such full and accurate statements in writing of his property as may be necessary to enable the assessor or assessors to ascertain the value thereof, the same to be under oath of such persons, to be administered by them or one of them.

1906, ch. 285, sec. 138Q. 1920, ch. 128.

262. The said Council may annually levy upon the assessable property within said town by direct tax not exceeding ninety cents on the one hundred dollars, such sum as they may deem necessary for the purpose of defraying and settling the expense incurred by them on behalf of said corporation.

1906, ch. 285, sec. 138R.

263. The taxes to be levied on the property so made liable to be valued and assessed shall be liens on the real and personal estate of the person or persons so indebted from the day on which the tax lists shall have been delivered to the tax collector, or person authorized and appointed to receive and collect the same, and if said tax cannot be made out of the personal property of said person against whom taxes may be charged, then the same may be collected by the collector by the sale of such real estate of said person by complying with the same requirements as the treasurer of Garrett county.

1906, ch. 285, sec. 138S.

264. The said Council shall have power to appoint a police magistrate for said corporation, who shall be a justice of the peace of the State of Maryland, in and for Garrett county, residing in District No. 13. He shall have full authority, power and jurisdiction to hear, determine and pass sentences in all case of the violations of the ordinances of said corporation, and may impose fines for such violations, or may imprison offenders against said ordinances, and in default of the payment of any fine imposed by him he shall commit the offender to the town lock-up or county jail until the same be paid, as may be provided by the ordinance of the town, or provided in this charter.