

county taxes as now or hereafter shall be provided, and the personal property of ordinary business corporations of the State of Maryland, when valued by the State Tax Commission, and as apportioned to the City of Salisbury by the said State Tax Commission under the provisions of Article 23, Section 88C of the Annotated Code of Maryland, and all franchises and easements held and exercised in said city or hereafter granted, shall be taxed for the purpose and expenses of said city. The Council on or before their first meeting in July, in the year nineteen hundred and twenty-three, and every five years thereafter, or as often as they may deem necessary, shall appoint three taxpayers, residents of said city and men of good judgment, to assess said property. Each of said assessors before entering upon his duties as such, shall take and subscribe to an oath before a Justice of the Peace residing in said city, a copy of which oath shall be returned to the Council, that he will well and truly, without partiality or prejudice, perform the duties of assessor, and diligently value and assess at a fair marketable price, all property subject to taxation in said city. They shall value and assess all the assessable and taxable property in the city and shall return to the Council their lists showing thereon each piece or parcel of real estate so described that it may be identified, and its assessed value, and, separately, the improvements thereon and their assessed value, and the items of personal property and their assessed value. The Council may provide by ordinance further for the manner of conducting said assessment and for assessors obtaining information and provide penalties for non-observance of same. The assessors, within thirty days of the date of their appointment, unless the time be extended by the Council, shall return to the Council their lists showing their assessment, which lists shall be under their hands. The said return shall be open to the inspection of taxpayers, and the Council shall cause at least one week's notice of the return to be given in one or more newspapers published in the said city, naming in the said notice a time, of not less than seven nor more than ten days' continuous duration, during which any person feeling aggrieved by the assessments made by the assessors may file with the Clerk of Salisbury their objections in writing. And the Council before levying any tax shall notify each such objector of a time, not less than seven days after such notice is given, and a place where his objection will be heard and acted upon by the Council, at which time and place the said objector may appear in person or by attorney and state his