

they may prescribe the manner in which such assessments shall be made, and provide for the adjustment of all differences in relation to such assessment, and to do all other things necessary in making such assessment; and the Mayor and Council shall have power to levy and collect taxes in the town, not exceeding for general purposes in any one year one dollar and twenty-five cents (\$1.25) on each one hundred dollars (\$100.00) of assessable property, and shall also levy and collect the taxes required to meet the interest and redeem at maturity all bonds heretofore legally issued.

The Mayor and Council may use the assessment of taxable property within the limits of said town as made by the assessors of Frederick County as the basis of taxation until the Mayor and Council shall make and perfect a city assessment as provided for in the preceding section.

They may pass ordinances for the appointment of one or more assessors prescribing their duties, and providing a suitable compensation for them.

All property assessed under any ordinance shall be chargeable with the taxes levied for the use of the corporation, and the Mayor and Council may provide by ordinance for the increase or abatement of any erroneous assessment.

It shall be the duty of the town clerk and treasurer, as soon as the annual tax levy is made and placed in his hands for collection, to give notice by advertisement in one newspaper published or circulated in Brunswick, which notice shall state the time from which the taxes bear interest, and shall warn all persons of their liability to be published as delinquent taxpayers and to have their property sold unless the taxes, with which they are respectively charged are paid on or before the first day of January then next ensuing. He shall also, immediately after said levy is made, make out the bills of each taxpayer, to which a similar notice shall be annexed, and upon application shall forward the bill by mail or otherwise to the person or his agent, to whom taxes have been assessed. Immediately after the first day of January in each and every year he shall make out an alphabetical list of taxes due and in arrears, which list shall contain the name or names of the person or persons, or body corporate assessed with property upon which taxes are due and in arrears, a brief description of the property and such references to title as will render the same certain of identification, and the amount of taxes levied and in arrears,