

MUNICIPAL CHARTERS

COUNCIL [burgess and commissioners] of Funkstown, and now in force, and not in conflict with the provisions of sections 243-245, are hereby continued in force until the same are repealed or modified.

246. TAXES; RATE, COLLECTION.

The MAYOR AND COUNCIL [Burgess and Commissioners] of Funkstown shall levy, annually an equal tax on the taxable property, both real and personal, in such an amount, not to exceed seventy (70) cents on every one hundred dollars' worth of taxable property in said town, as they may deem necessary and proper for the various needs and purposes of the town. The MAYOR [Burgess], with the approval of the COUNCIL [Commissioners], shall appoint a collector to collect the tax so levied and prescribe his term of office and compensation, which said collector, before entering upon the duties of his office, shall be required to give bond with a surety or sureties for the faithful performance of his duties, in such an amount as may be deemed adequate by said MAYOR AND COUNCIL [Burgess and Commissioners], said bond to be approved by said MAYOR AND COUNCIL [Burgess and Commissioners]. Such taxes, when levied, shall be a lien upon property, as now provided by law as to State and County taxes, and shall be collected as State and County taxes are collected, and in addition thereto the said collector shall also have the power to collect said taxes by an action of debt before a Justice of the Peace, with the right to either of the parties to the action to appeal to the Circuit Court for Washington County.

247. ASSESSMENTS; HOW MADE.

All property within the taxable limits of the town of Funkstown, or that may have a situs there, by reason of a residence of the owner therein, shall be taxed for municipal purposes and the assessment for town purposes shall be the same as that for State and County purposes and in case any real estate assessed for State and County purposes be divided by the town boundaries, the MAYOR AND COUNCIL [Burgess and Commissioners] shall place a fair valuation upon that contained within the town limits and make a just apportionment of said assessment. Should any property liable to be taxed for town purposes be omitted in the county assessment, the MAYOR AND COUNCIL [Burgess and Commissioners] shall have power to include said property in the town assessment and impose a just valuation thereon.

248. OPENING STREETS AND ALLEYS.

The MAYOR AND COUNCIL [Burgess and Commissioners] may open such streets and alleys as have been closed up,