

in no instance exceed the assessment of the same for county purposes. Any person may appeal from the valuation of the assessors to the council, which shall meet upon the third Monday of May after said assessment and remain in session from day to day, as long as may be necessary, to hear and determine said appeals. Reasonable public notice of the time and place of said meetings shall be given. After all appeals or complaints shall have been heard and determined, the council, by an ordinance to be passed not later than the last day of June following the ordering of the assessment, shall adopt such assessment or revised assessment, as the case may be, as the assessment for the ensuing year. The said assessment shall derive all its validity from the ordinance of the council adopting the same, without regard to any defects or irregularities in the proceedings of the persons originally making the assessment. Also on or before the said last day of June in each year the council shall by ordinance levy the general taxes for the fiscal year next ensuing, which taxes shall not exceed fifty cents (\$.50) on each one hundred dollars of assessed valuation of real and personal property in the said town; provided, however, that this provision shall not prevent the levying of a special road tax (in addition to the aforesaid general tax) as provided in Chapter 45, Laws of Maryland, 1929. All taxes chargeable against any person or corporation shall be a first lien, prior to all other liens or incumbrances whatsoever, upon all real and personal property of such person or corporation.

The council shall keep and annually publish a tabular statement of the receipts and expenditures of the funds of the town, and such other matters connected with the government and regulation of the town affairs as it may deem necessary and proper.

429. All taxes levied by the council shall be due on the first day of July of the fiscal year for which levied, and are payable at the office of the clerk and treasurer of said town. The ordinance providing for the levying of taxes shall of itself constitute the authority for the same, and no other warrant or evidence of authority shall be required. On or before the first day of September of each year the clerk and treasurer shall prepare a full and complete list of all taxes in arrears, with a description of the property and the amount of taxes due from each owner, and a penalty of one per centum of such taxes in arrears shall be added on said first day of September, and a like penalty of one per centum on the first day of each suc-