

ORDINANCE No. 13.

An Ordinance in Relation to Assessment, Taxes and Revenue.

Be it Ordained by the Board of Aldermen of the City of St. Mary, as follows:

SEC. 1. Annual Levy; etc.—There shall be annually levied, for the support of the city government, and for all public purposes, a tax in such amount, not to exceed one fourth of one per cent. on every one hundred dollars valuation, as may be fixed by ordinance from time to time, upon all property not exempt by law from taxation, within the limits of this city.

SEC 2. Rate of Taxation, etc.—When the Board of Aldermen shall fix the rate of taxation the clerk of the board shall cause to be extended in appropriate columns, opposite each item of taxable property, on a copy of said abstract, to be by said clerk entered in a book to be known as the tax-book of said city, the amount of taxes, whether general or special, due thereon, and charge the collector with the full amount of such taxes levied and to be collected, together with all licenses of every kind to be collected; and it shall be the duty of said collector to pay into the treasury, weekly, all moneys collected by him, taking a duplicate receipt therefor, one copy of which he shall file with the clerk; and it shall be the duty of said clerk to report to the mayor any failure of the collector to deposit the weekly collections as herein provided.

SEC. 3. Appointment and Bond.—The mayor of the city of St. Mary shall, by and with the consent of the Board of Aldermen, appoint some suitable person as city collector, who shall hold his office for a term of one year, and until his successor is duly appointed and qualified, and shall, before entering upon the discharge of the duties of his office, give bond to the city of St. Mary that he will faithfully and punctually collect and pay over all the city revenue for the year next ensuing his appointment, and in all things faithfully perform all the duties of his office.

Sec. 4. When Seizure May be Made, etc.—The collector shall diligently endeavor and use all lawful means to collect all taxes which he is required to collect, and to that end he shall have the power to seize and sell the goods and chattels of the person liable for taxes, in the same manner as goods and chattels are, or may be required to be, seized and sold under execution issued on judgments at law, and no property whatever shall be exempt from seizure and sale for taxes due on lands or personal property; provided, that no such seizure or sale of property shall be made until after the first day of October of each year; and the collector shall not receive a credit for delinquent taxes until he shall have made affidavit that he has been unable to find any personal property out of which to make the taxes in each case so returned delinquent; but no such seizure and sale of goods shall be made until the collector has made demand for the payment of the tax, either in person or by deputy, to the party liable to pay the same, or by leaving a written or printed notice at his place of abode for that purpose, with some member of the family over fifteen years of age. Such seizure may be made at any time after the first day of October, and before said taxes become delinquent, or after they become delinquent.

SEC. 5. Costs of Seizure to be Added, etc.—Whenever taxes shall be collected by seizure or sale of goods and chattels, in addition to the amount of tax and costs of failure to pay the collector, as provided by this ordinance, the collector shall levy the necessary costs of the proceeding and the interest on the amount of the tax and costs of said failure, for his trouble. If the collector has reason to believe that any person, charged with taxes, is about to remove from the city without paying his taxes, he may at any time levy such taxes, with costs and charges, by distress and sale; provided, that in levying and selling personal property for taxes the collector shall be governed by the same rules and be entitled to the same fees as sheriffs are, or may be, for like services upon executions.

SEC. 6. State Law—When Applicable.—If any case in which the duties of the collector, mayor, city clerk, or board of Aldermen are not defined by this ordinance, such officer or board shall be governed by the State law, in force for the time being, for the assessment, levy and collection of taxes for State purposes, and where by such law any duties are enjoined on the collector, county court, or clerk of the county court, such duties shall be performed by the city collector, board of aldermen, and city clerk respectively, so far as they are not inconsistent with or inapplicable to the charter or ordinances of this city.

SEC. 7. County Clerk, Compensation.—The county clerk shall receive such compensation for the abstract of property hereinbefore provided for, as may be fixed by ordinance, not to exceed \$10.

SEC. 8. This Ordinance to take effect and be in force from and after its passage.

Passed and approved July 15th, 1892.

E. S. LAWBAUGH, Mayor.

Attest: H. G. ROSEMAN, City Clerk.