

assessor or assessors, he may appeal from such valuation to the said Commissioners at any time within two weeks from the return of said assessment, and upon good cause being shown, the said Commissioners may make any alteration in said assessment which they may deem proper and right, or take from and add to the same; and for the purpose of hearing and determining the appeal provided for by this section, the said Commissioners shall give five days' previous notice of time and place of hearing of such appeals by advertisement, to be posted at the postoffice and at one other public and conspicuous place in said town.

1929, ch. 38, sec. 18.

402. All property, real, personal and mixed, bonds, stocks and private securities of all kinds and descriptions whatsoever, within the limits of the town of Marydel, or owned by the inhabitants thereof, and not permanently located beyond the limits thereof, by law liable to be valued and assessed and chargeable with taxes in this State, shall be valued at its cash value and chargeable according to such valuation with the public assessment for the use and purposes of the said corporation; any assessor or assessors appointed by the Commissioners of said town shall have the power and authority to require the owner or owners, possessors or claimants of any property made liable to valuation and assessment, to give him or them a full and accurate statement in writing of his, her or their property as may be necessary to enable the assessor or assessors to ascertain the value thereof, the same to be under the oath of such person or persons, to be administered by the assessor or one of the assessors.

1929, ch. 38, sec. 19

403. If any person or persons shall wilfully refuse, or after ten days' notice shall neglect to render such statement of his, her or their property or effects in any part thereof, as he, she or they are required to furnish, upon the requisition of the assessor or assessors for said corporation, the said assessor or assessors shall then upon his or their own knowledge, and upon the best information he or they can obtain, value the property of such person or persons to the utmost sum he or they believe the same to be worth in cash; and in his or their return of said valuation, he or they shall certify the refusal or neglect of the owner or owners, possessor or claimants of such property, and the said Commissioners shall assess such person according to the sum so estimated, and the same shall be considered as the assessment until altered by the said Commissioners, sitting to hear appeals and to correct errors.

1929, ch. 38, sec. 20.

404. The taxes to be levied on the property made liable to be valued and assessed by this Act, shall be liens on the real estate of the person so indebted from the day on which the tax list shall be delivered to the said bailiff or person appointed and authorized to receive and collect the same; but no sale of real estate shall be made until after the personal estate of the