

by this section, the said Commissioners shall give five days' previous notice of time and place of hearing such appeals, by advertisement, to be posted at the hotel and post office in said town.

1896, ch. 178, sec. 18.

**493.** All property real, personal and mixed, bonds, stocks and private securities of all kinds and description whatsoever within the limits of the town of Ridgely, 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 hall 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 such 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.

1896, ch. 178, sec. 19.

**494.** If any person or persons shall wilfully refuse, or, after ten days' notice, shall neglect to render any 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 claimant 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 correct errors.

1896, ch. 178, sec. 20.

**495.** The president, cashier, or other proper officer, of banking and other private corporations whose stock, standing in the name of any individual or company on the books of said bank or corporation, is liable to be valued and assessed against said person or persons or company owning the said stock, under the provisions of this act, shall make out and deliver to the said assessor or assessors an account of such stock so standing as aforesaid in such bank or corporation, and the same shall be verified by the oath of the proper officer of the bank or corporation; or the said assessor or assessors may require that the stock books of said bank or corporation shall be open to him or them for his or their inspection.

See Art. 81 (1929, ch. 226), sec. 10, for general law as to valuation of shares of stock.