

as farms, or may be a part of farms, such lands shall be valued and assessed as lots of five acres of ground, with the buildings and improvements thereon, and shall not be valued and assessed by the number of acres therein contained.

P. L. L., 1888, Art. 8, sec. 260. 1874, ch. 216.

**366.** If any owner of property assessed in said town shall feel aggrieved by the assessment made by said assessor, he may appeal to the President and Commissioners, who may make such deductions therein as to them may seem just and reasonable.

P. L. L., 1888, Art. 8, sec. 261. 1874, ch. 216.

**367.** The President and Commissioners may annually appoint an active and discreet person to be bailiff and constable within the limits of said town, who, before he shall proceed to the execution of his office, shall take an oath before a justice of the peace for said county, that he will faithfully and impartially perform the duties required of him as bailiff and constable within the limits of the town, without favor, affection or partiality, according to the best of his skill and judgment; and shall also give bond in the penalty of five hundred dollars, in the same manner as the several constables of the county; and shall within the limits of said town have all the authority of a constable, and shall enforce all ordinances of the President and Commissioners; and the President and Commissioners may also, once a year, appoint a suitable person residing in said town, to collect taxes by them levied or assessed, who, before he proceeds to act, shall take an oath before a justice of the peace that he will faithfully and impartially execute the office of collector of the town taxes within the town of Port Deposit; said collector shall also give bond to the President and Commissioners in such penalty, and with such securities as they shall direct and approve, which bond shall be in form as nearly as possible the same as that given by collectors of county taxes; but nothing herein contained shall prevent the President and Commissioners from appointing the same person to be both bailiff, constable and collector.

P. L. L., 1888, Art. 8, sec. 262. 1874, ch. 216.

**368.** The said bailiff and the said collector shall attend the meetings of the Commissioners whenever they shall be required, and shall perform such services as may from time to time be directed by them.

P. L. L., 1888, Art. 8, sec. 263. 1874, ch. 216.

**369.** The President and Commissioners, and the collector appointed by them for the collection of taxes, shall have all the powers of distress, and sale of real and personal property given to County Commissioners and collectors of State and county taxes by the Code of Public General Laws, for the collection of State and county taxes, to be used and exercised by the President and Commissioners and the collector in collecting and enforcing payment of all taxes, whether the same be levied for the ordinary purposes of the town, under Section 364, or for the purpose of pav-