

ment, published before the first sitting, once a week, for three successive weeks, in one or more newspapers published in said city. They shall at said sittings, hear applications for a change in any assessment already entered in the assessment books, and they may in advance notify any parties to show cause why their respective assessments shall not be changed.

1918, ch. 362, sec. 330E.

**316.** At this meeting the clerk shall have ready and read to the Commissioners of Hurlock a list of all new property which he thinks should be assessed and taxed, and the Commissioners of Hurlock shall decide as to the valuation of said property. The clerk shall then mail a notice to the person whose assessment has been so increased, stating the amount of increase in the said assessment and summoning such person to appear before the Commissioners of Hurlock at their next regular meeting (giving date) and show cause why said assessment shall not stand as made. If such person fail to appear, the said property shall be entered on the assessment books, provided such person, so assessed, may appeal to the Circuit Court for Dorchester County at any time within 15 days from the date of the regular meeting at which said person was summoned to appear and show cause why such property should not be assessed, according to said notice.

1918, ch. 362, sec. 330F.

**317.** That after the sittings for the correction of tax accounts and the making of the appropriations and levy for the ensuing fiscal year, the person to whom property is assessed at the time of the making of the levy shall be held responsible for the whole tax charged to him, provided, he has property of sufficient amount to cover said tax. After the levy has been made, the taxes must be adjusted between buyer and seller of any property for that tax year, and any part or class of property held by the seller shall be held as responsible for the whole tax bill charged to him, and the clerk shall have to locate and hold the original property so named in the tax record as liable and responsible for the taxes, only in such cases as to where the property remaining in the name of the person to whom it was assessed and charged at the time of the making of the levy is not of sufficient amount to cover the tax bill. Then, in that event, the clerk shall proceed to locate and hold such property as responsible for the tax bills to the amount and value as it is assessed on the tax records at the time said levy was made.

• 1918, ch. 362, sec. 330G.

**318.** They shall also give notice to any person that they propose to assess him or her with property. In all cases affecting property already entered on the assessment book where applications have been made, or notice has been given, or proposed changes, the Commissioners of Hurlock shall have authority to increase or diminish any assessment, as may seem right. In cases either for changing the assessments already on the assessment book, or for making additions thereto, the Commissioners of Hur-