

TAXES.

1916, ch. 200, sec. 18. 1922, ch. 88, sec. 18.

772. There shall be appointed by the Mayor subject to confirmation of the Common Council at their meeting nearest to the 15th day of May, in the year 1923 and similarly every two years thereafter, two assessors who shall have the same qualifications as the Mayor. It shall be their duty after having qualified by taking an oath before any officer of the State of Maryland duly authorized to take acknowledgments, to faithfully, honestly and impartially perform their duties as such assessors, to assess all the real, personal and mixed property within the Town of Mount Rainier, each piece of land to be assessed separately with the improvements thereon in the name of the actual owner at the full value as nearly as they are able to determine, and the personal property to be assessed in the name of the actual owner at its full value. Such assessments shall be made by said assessors promptly upon their appointment, at such reasonable compensation to said assessors as may be fixed by the Mayor and Common Council. As soon as such assessment is completed, the said assessors shall return the same to the Town Clerk and Treasurer in a form showing the name of the party assessed, the property with which he is assessed, and the amount of the assessment of each piece of property. The Town Clerk and Treasurer shall thereupon notify the owners of the properties assessed, in case such owners are known, of the amounts respectively assessed against them, by placing notices in the United States mail with sufficient postage prepaid, addressed to them at their last known postoffice address; in case the owners or any of them are unknown, such notices shall be left or set up upon the premises assessed, and the placing of such notice in the mail or the leaving it or setting it up upon the premises, as the case may be, is hereby declared to be sufficient notice of said assessment. If the owner of any property assessed shall feel aggrieved by such assessment he may appeal to the Mayor and Common Council within ten days from the giving of the notice above provided for. The Mayor and Common Council is hereby constituted a Board of Appeal and Equalization of such assessment and may make such deduction from or addition to such assessment after hearing as to them may seem reasonable and just.

After all of such appeals shall have been heard the assessment lists as corrected shall be transferred to an assessment book by the Town Clerk and the Treasurer, which book shall be the basis for levying all taxes in said town. The Mayor and Common Council may provide by ordinance for certain days within each year at which assessments may be corrected by them; on such days they may sit as a Board of Equalization and Review and may increase, decrease, or correct any assessment which they may find to be at such time improper.*

1916, ch. 200, sec. 19. 1922, ch. 88, sec. 19.

773. The Mayor and Common Council shall have power to levy on or

*Secs. 18 and 19 as amended by ch. 88, 1922, were adopted by the voters at election May 1, 1922.