

BOARD OF ASSESSORS.

1920, ch. 731, sec. 10. 1922, ch. 395. 1924, ch. 52.

873. There shall be appointed by the Mayor and Common Council three assessors, who shall constitute the Board of Assessors and shall serve six years, except that the first board so appointed shall have one member appointed for two years, one member appointed for four years and one member appointed for six years, and thereafter one assessor shall be appointed every two years to serve six years. Said assessors shall possess the qualifications required of the Mayor of said town. The said Board of Assessors shall every three years on the first day of June make up a list of all assessable real property, and transmit the same to the Mayor and Common Council. The said Mayor and Common Council shall as soon thereafter as may be practical fix the annual rate of said town, based upon the return of the said assessors. Before said assessment shall be valid or such taxes become a lien on the property so assessed, the Mayor and Common Council must advertise at least two successive times in some newspaper published in Prince George's County that said assessments are open for public inspection at a time and place to be named in said advertisement and that on a day therein named and at a place designated the said Mayor and Common Council will hear appeals from said assessments, and on the day and in the place named in such advertisement the Mayor and Common Council shall sit for the purpose of hearing appeals from said board of assessors, and shall upon the conclusion of said hearing or hearings, alter, amend or ratify the said assessments and transmit the same with a certificate of the rate of taxes to the treasurer of said town, said rate of taxation not at any time to exceed twenty-five cents per one hundred dollars of the assessed valuation. Provided, however, that in the year 1924 only, the Mayor and Common Council shall have the right and power to levy an additional assessment of not exceeding thirty cents per one hundred dollars of the assessed valuation and the proceeds of such additional assessment shall be used to pay the cost of fire prevention equipment for said Town of Riverdale, and provided further that said Mayor and Common Council shall have the right, authority and power annually thereafter to levy an additional assessment at a rate not exceeding five cents per one hundred dollars for the purpose of maintaining such fire prevention equipment, said rate of five cents per one hundred dollars to be in addition to twenty-five cents per one hundred dollars hereinbefore referred to. The treasurer, upon receiving assessment and rate of taxation, shall give notice by posting in public places or by advertising in some newspaper once, that the said taxes are due and payable and will be received by him on certain days and at a certain place to be named in said notice or notices. All taxes are due and payable on the first day of July in each and every year and if not paid on or before the first day of July shall bear interest at the rate of one per centum per month until paid and if not paid on or before the first day of January next following, the treasurer shall make up a list of the unpaid taxes, and shall advertise the same in some newspaper published in Prince George's County, once in each of three succes-