

If the owner of any property shall feel aggrieved by such assessment he may appeal to the Commissioners within fifteen days from the giving of the notice above provided for. The Municipal officers or commissioners are 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.

Before the first day of October the assessment list as corrected shall be transferred in alphabetical order to an assessment book by said Commissioners, and said book shall be the basis for levying all taxes in said town. The Commissioners may provide by ordinance for certain days within each year at which assessment may be corrected; on such days they may sit as a Board of Equalization and Review, and may make transfers and abatements, and increase, decrease or correct any assessment which they may find to be at such time improper. Said Commissioners are authorized to pay said assessors, after each assessment has been completed, a fair compensation for their services, out of the proceeds of the taxes to be levied annually for the general expenses of the town.

1918, ch. 272, sec. 250A.

406. In addition to special taxes authorized by law to be levied, The Commissioners of Sudlersville shall have power to levy on or before the 25th day of October, in each year, taxes at such rates as they may find necessary to meet the expenses of the town, not however to exceed eighty-five cents on the \$100.00 on the assessment, for all general purposes. The costs of lighting the streets, lanes and alleys of the town by gas or electricity shall be a part of the general expenses of the town.

All taxes authorized under this act, and under any special act, shall be levied at the same time, and all taxes so levied shall be a lien on any and all property of the person, partnership or corporation against whom they may be levied.

The taxes so levied shall be due and payable on the first day of November next succeeding the levy thereof, and shall bear interest from and after that date.

It shall be the duty of the bailiff of the town as soon as possible after the levy has been made to notify each person against whom, or the known owner of each piece of property against which, any tax has been levied by placing a tax bill showing the amount due in the United States Mail, with sufficient postage prepaid, addressed to such persons or owners at their last known post-office address. In case any address may be unknown such bills shall be posted on and in front of the Municipal Building of the town.

All taxes shall be paid to said bailiff. All taxes levied against real and personal property in said town which are not paid on or before the thirty-first day of December in the year of their levy shall be in default and deemed in arrear, and it shall then be the duty of the bailiff to advertise all such real property for public sale on the second Saturday in February of the year succeeding the year for which said taxes remain unpaid by