

after subscribing to an oath to perform the duties imposed upon them without fear, favor, partiality or prejudice, shall proceed to value the real estate and improvements thereon, and all property liable to assessment and taxation under the laws of the State, judgments and private securities excepted, at a fair and just market valuation, and return the same under their hands to the Board of Commissioners within thirty days unless their time be extended; and if any person shall feel aggrieved at the valuation and assessment of his property by the said assessors, he may at any time within two weeks from the return of said assessment appeal from such valuation to the Board of Commissioners, who, on good cause shown, may make any alteration in said assessment which they may think proper and right; and all persons interested may inspect, free of charge, the books of assessment. The Board of Commissioners shall in each and every year, at least two weeks before making the levy, add and include in the assessment all taxable property omitted by the assessors, all property acquired since the assessment and improvements made since, and they shall give at least two weeks' written notice, posted in three public places of the town, of the time of making their levy, and shall hear all complaints made seven days before the levy of any such addition to the assessment of property omitted, acquired or improved.

1900, ch. 192, sec. 37. 1927, ch. 140.

50. The Commissioners may levy on or before the second Monday of October annually on the assessable property of the town a sum sufficient for all general purposes, such taxes not to exceed fifty cents on the one hundred dollars' worth of property. Such taxes, when levied, shall be a preferred lien upon the property assessed, and shall be due and demandable on the first day of January, in each year, after being levied for the collection of taxes so levied; the Commissioners shall appoint a collector, who may be the bailiff of said town, at the time the annual levy is made. The Collector, within ten days after his appointment shall give bond to the State of Maryland in double the amount of taxes to be collected, and conditioned for the faithful performance of the trusts reposed in him as collector, with sureties to be approved by the Commissioners, and on failure to give bond within the time specified, the Commissioners shall appoint another person as collector. Should the collector fail to collect and turn over the taxes so levied and placed in his hands for collection on or before the first day of July after the levy of such taxes, the Commissioners may order suit upon such collector's bond, within thirty days after any taxes are due and demandable, the collector shall give written or printed notice to such delinquent, or his, her or their agent, and if no agent, or absent by notice in writing, as provided, put upon the property of said delinquent, and that his, her or their taxes are due and in arrears, and unless paid within two months after the service of such notice, he will proceed to collect such taxes in arrears with interest and costs. If after the expiration of the time given in said notice the taxes so levied and in arrears are not paid, the collector shall levy upon any property of