

same day of each and every year thereafter; but if the said election be not held on the day specified, the power of electing commissioners for said town shall not cease, but the president and commissioners then in office shall continue to act until a new election be held, which election the said president and commissioners may order at any time on giving five days' notice by advertisement in writing posted at three of the most public places in said town, and the commissioners then elected shall hold office until the first Monday of May thereafter, and until their successors be elected and qualified.

40. The president and commissioners of said town shall have power to determine and establish the limits of said town, and shall file with the clerk of the circuit court for Cecil county a description of the boundaries by them established, which shall be deemed a record of the boundaries of said town.

41. The president and commissioners of the said town shall have power to levy and collect taxes in said town, not exceeding in any one year forty cents in the hundred dollars on the assessable property of said town, and they shall once in every five years, or oftener, if they think proper, appoint an assessor, who shall, under oath, assess and value the property in said town, in the same manner, and with like authority as county assessor; *provided*, that in assessing any of the lands within the town which may be used and occupied as farms, or may be a part or parts of farms, such lands, shall be valued and assessed as lots of four acres of ground, with the buildings and improvements thereon, and shall not be valued and assessed by the number of acres therein; and if any owner of property assessed within said town shall feel aggrieved by the assessment so made, he may appeal to the president and commissioners of said town, who may make such deduction from the valuation of his property as they may deem reasonable and just.

Notice.

Ibid. s 3.
Limits of town.Ibid s 4.
Power to levy taxes.

Assessor

Proviso.