

P. L. L., (1860,) art. 20, sec. 199.

223. All property of every kind, whether real, personal or mixed, within the limits of said town, except such property as may be expressly exempted by law, shall be subject to taxation by the commissioners of Trappe.

Ibid. sec. 200.

224. The clerk to the commissioners shall enter, in a suitable book, the names of all property holders in said town, whether they be residents or non-residents of the town; and the commissioners shall ascertain as fully as possible from all reliable sources the items, description, kind and marketable cash value of the property belonging to each individual, and direct the clerk to enter the same in said book under the names of the respective owners thereof; and the commissioners may add to or deduct from the amount of this assessment, and shall appoint certain days, and give public notice thereof, at least one week before, to hear appeals and amend their assessment; and the books of said commissioners shall be open to the inspection of the inhabitants, free of charge.

Ibid. sec. 201.

225. The said commissioners, in all cases where they have reason to believe that any property in said town is not assessed, or is assessed below its market cash value, may summon before them the owner, or agent, or representative of the owner thereof, and inquire of him, under oath, and if necessary summon and examine other witnesses to ascertain the kinds, quantities, description and value of all such property.

Ibid. sec. 202.

226. In case of the refusal or neglect of any person so summoned to appear, or appearing, to testify fully as to such property, the commissioners may assess such property at such sum as they shall believe to be just from the best information they possess, and may add thereto or abate therefrom at any time before levying the annual tax, upon giving one week's notice to the party.