

Inquisition. 80. If said inquisition be set aside, the said court may direct another to be taken in the same manner as the first.

Describe property taken. 81. Every inquisition shall describe the property taken or the bounds of the land condemned, and the quantity or duration of the interest in the same therein valued; and such valuation, when paid or tendered to the owner of the property or his legal representative, or in case no damages shall be assessed, the confirmation of said inquisition shall entitle the said president and commissioners to the estate, use and interest in the same so valued, for the purposes aforesaid, as fully as if the same had been conveyed by the owner; and the valuation, if not received from the said president and commissioners when tendered, may at any time thereafter be received without costs by the owner or his legal representatives.

Levy and collect taxes. 82. The said president and commissioners shall have power to levy and collect taxes in said town, not exceeding in any one year thirty cents on the hundred dollars, on the assessable property of said town; and they shall once in every ten 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 the assessable value hereafter, for the purposes of taxation, shall be only two-thirds of the actual value of the property situated in said town, but shall not include real or personal property situated beyond its boundaries, nor personal property only constructively in said town, though owned by persons residing in the said town of Elkton; and provided further, that in assessing any of the lands within the said town which may be occupied and used 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.

Appoint assessor.

83. If any owner of property assessed within said town shall feel aggrieved by the assessment so made,