

assessor may from the best information he or they can procure, or by making such examination of the personal property as may be practicable, assess the same in such amount as may to him seem just; and notice of the rejection of the sworn return shall be given to the party interested by leaving the same at the address given in said return or by placing a copy of the notice in the United States mail postage prepaid, addressed to such person at his ordinary post office address for the receipt of mail, in a sealed envelope with the return address of the Board of County Commissioners for Montgomery County, on the outside; and in all such cases there shall be a right of appeal from the action taken by the said Supervisor of Assessment to the Board of County Commissioners for Montgomery County, or any Board of Tax Appeals which may hereafter be created for such purpose by said County Commissioners; provided, however, that such appeal is made within twenty days after delivery of said notice of rejection or its deposit in the United States mail as aforesaid.

(e) If any person, firm, association, corporation, company, administrator, executor, guardian, or trustee shall make a false affidavit touching the matters hereinbefore provided for, he or they shall be deemed guilty of perjury, and upon conviction thereof shall be subject to the penalties provided for that offense now provided by law.

(f) Returns of all personal property other than automobiles shall be made in the month of January next preceding the date of finality of the fiscal year in which the assessment is levied and the value of such property shall be made as of the first date of that month.

(g) On all tangible personal property, assessed at a fair cash value (over and above the exemptions provided by law), including vessels, ships, boats, tools, implements, machinery, horses, and other animals, carriages, wagons, and other vehicles there shall be paid to the County Treasurer, of Montgomery County as the collector of taxes for said County the rate of tax provided by law.

(h) Tangible personal property taxes of all kinds, excepting the tax on motor vehicles for which a special method of collection is otherwise provided, shall hereafter be paid annually as real estate taxes are paid in Montgomery County, that is, the same shall become due and payable after the first day of July in each year, and may be paid up to the 30th day of September in each year without incurring interest or penalty charges. If said personal property taxes shall not be paid on or before the 30th day of September in each year, the same shall thereafter be in arrears and delinquent, and there