

and such owner may answer such interrogatories contained in such summons, and may appear on such return day and answer the same under oath orally before such county commissioners or appeal tax court, and may present such testimony as he may desire, and such county commissioners or appeal tax court may think necessary and proper to be heard, and in case such owner, after being summoned, shall fail to answer in writing on oath, or to appear and answer orally such interrogatories, such county commissioners or appeal tax court, after such return day has passed, may proceed to revalue and reassess such property, or add such new property, according to their best judgment and information in the premises; but no such revaluation and reassessment shall be made by such county commissioners or appeal tax court without giving such notice, provided that nothing in this section shall be construed to apply to the valuation and assessment of new improvements or new property discovered and assessed and returned to the county commissioners or appeal tax court by the proper collector or assessor whose duty it is to assess and return the same.

Failing to appear.

Proviso.

SEC. 2. *And be it enacted*, That this act shall take effect from and after the date of its passage.

Effective.

Approved April 8, 1884.

Chapter 261.

AN ACT to incorporate the town of Girdle-Tree, in Worcester county, Maryland.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That the citizens of Girdle-Tree, in Worcester county, be and they are hereby constituted a body corporate, by the name of the "Commissioners of Girdle-Tree," and by that name may sue and be sued, and have and use a common seal.

Girdle-Tree incorporated.

SEC. 2. *And be it enacted*, That the limits of said town shall extend to the distance of one-half of a