

Appointment of assessors. 363. They may appoint, annually, an assessor, who shall have power to assess for taxation all property within the taxable limits of said town, except such as may by law be exempt from taxation, and his powers, duties and course of proceeding shall be such as shall be provided by ordinance.

Right of appeal. 364. They shall provide by ordinance for a right of appeal from any assessment or revision of assessment made by such assessor, to the Burgess and Commissioners, whose duty it shall be, under such terms as shall be prescribed by ordinance, to examine into the merits of such appeal, and their decision in the premises shall be final.

Failure to appeal. 365. If any person or body corporate shall fail to appeal from the assessment or revision of assessment of his, her or its property, made by the assessor, or from the action of the assessor, upon any application for reduction of any assessment, to the next session of the Burgess and Commissioners for the hearing of appeals in such cases, such assessment and action of the said assessor shall be final and conclusive.

Fines and penalties. 366. All fines, forfeitures and penalties under the ordinance of the corporation, shall be recoverable before the Burgess or any one of said Commissioners, or before any justice of the peace of Frederick county, in the same manner as small debts; and any person refusing to pay such fines or forfeitures shall be committed to the jail of Frederick county until payment or discharged in due course of law; and each of said commissioners shall, in virtue of his office, have and exercise all the powers of a justice of the peace, in so far as the recovery of said fines and forfeitures is concerned, and may commit to jail for the non-payment thereof; and all moneys so collected shall be paid over to the register.

Vagrants. 367. The Burgess may commit any vagabond or vagrant who may be found wandering about the streets of said town to the almshouse of the county.

Horses, etc., running at large. 368. The said Burgess and Commissioners may, by ordinance prohibit the running at large in said town of any horses, cattle, sheep, swine or geese.

Public buildings. 369. The Burgess and Commissioners may erect and maintain a public building for the purposes of the municipal business and for the accommodation of the fire apparatus of the town, and they shall have power to acquire by purchase or by condemnation in the manner provided for by Code of Public General Laws, Article 23, sections 167 to 173 inclusive, so far