

upon good cause being shown, the said commissioners may make any alteration in said assessment which they may deem proper and right, or take from and add to the same; and for the purpose of hearing and determining the appeal provided for by this section, the said commissioners shall give five days' previous notice of time and place of hearing such appeals, by advertisement, to be posted at the hotel and post office in said town.

Assessment  
of property.

SEC. 18. *And be it enacted*, That all property real, personal and mixed, bonds, stocks and private securities of all kinds and description whatsoever within the limits of the town of Ridgely, or owned by the inhabitants thereof and not permanently located beyond the limits thereof by law liable to be valued and assessed and chargeable with taxes in this State, shall be valued at its cash value and chargeable according to such valuation with the public assessment for the use and purposes of the said corporation; any assessor or assessors appointed by the commissioners of said town shall have the power and authority to require the owner or owners, possessors or claimants of any property made liable to valuation and assessment, to give him or them such full and accurate statement in writing of his, her or their property as may be necessary to enable the assessor or assessors to ascertain the value thereof, the same to be under the oath of such person or persons, to be administered by the assessor or one of the assessors.

Statements  
by property  
owners.

SEC. 19. *And be it enacted*, That if any person or persons shall wilfully refuse, or, after ten days' notice, shall neglect to render any such statement of his, her or their property or effects in any part thereof, as he, she or they are required to furnish, upon the requisition of the assessor or assessors for said corporation, the said assessor or assessors shall then, upon his or their own knowledge and upon the best information he or they can obtain, value the property of such person or persons to the utmost sum he or they believe the same to be worth in cash, and in his or their return of said valuation, he or they shall certify the refusal or neglect of the owner or owners, possessor or claimant of such property, and the said commissioners shall assess such person according to the sum so estimated, and the same shall be considered as the assessment until altered by the said commissioners, sitting to hear appeals and correct errors.

Statements  
by bank  
presidents.

SEC. 20. *And be it enacted*, That the president, cashier, or other proper officer, of banking and other private corporations whose stock, standing in the name of any individual or com-