

CHAP. 149. prescribe, conditioned that he shall well and truly account for all monies paid over to him by the bailiff of said corporation, or that may be received by him from any other person for the use of said corporations, and shall well and truly pay over to his successor in office or to the order of said commissioners, signed by their secretary and countersigned by their president, all said monies and shall perform all other duties of his office according to law and the ordinances of said commissioners; he shall keep full and correct accounts of all monies received by him, with the sources from which the same were received and the dates of such receipts, and of the disbursements made by him, with the dates of such disbursements, and the persons to whom and on what account the same were made.

Assessor to be appointed. SEC. 16. *And be it enacted*, That the assessor or assessors shall be appointed from among the citizens of said town qualified to vote for commissioners of said town, and before he or they shall proceed to act as assessor or assessors he or they shall take an oath before a justice of the peace for Caroline county that he or they will assess and value the assessable property of every sort within said town at its full cash value, without favor, partiality or prejudice, to the best of his or their skill and judgment; he or they shall enter and record, in a book to be provided for that purpose, an accurate and fair account of all property, stocks and private securities of every sort within said town liable to assessment, and the valuation thereof, together with a list of the owners thereof, which shall be returned by him or them to the said commissioners on or before the thirtieth day of June in each and every year, and which any person interested may inspect without charge; and if any one shall feel aggrieved at the valuation and assessment of his property by said assessor or assessors, he may appeal from such valuation to the said commissioners within two weeks from the return of said assessment, and upon good cause being shown the said commissioners may make any alteration in said assessment which they deem proper and right, and take from or add to the same; and for the purpose of hearing and determining the appeals provided for by this section the said commissioners shall give five days' previous notice of the time and place of hearing such appeals by advertisement to be posted at two public places in said town or printed in some newspaper published therein.

How property shall be valued. SEC. 17. *And be it enacted*, That all property, real and personal, or mixed, bonds, stocks and private securities of all kinds and descriptions whatsoever, within the limits of said town of Federalsburg 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