

amount of furniture shall be exempt from taxation. Said assessors, before proceeding to act, shall take an oath before any officer of the State of Maryland duly authorized to take acknowledgments, to faithfully, honestly and impartially perform their duties as said assessors, and the fact of their taking said oaths shall be certified to the Commissioners of Sudlersville by the officer before whom same shall be made.

Said assessors shall assess each parcel of land separately with the improvements thereon in the name of actual owner at the full value as nearly as they shall be able to determine, and shall assess all personal property in the name of the actual owner at its full value. Said assessments shall be completed before the first day of September, and as soon as said assessment shall be completed the assessors shall return the same to the Commissioners of Sudlersville in a form of showing the name of the party assessed, the property with which he is assessed, and the amount of the assessment of each piece of property.

The Commissioners shall thereupon notify the owners of the property assessed, in case such owners are known, of the amounts assessed against them, by placing notices in the United States Mail, with sufficient postage prepaid, addressed to them at their last known Post Office address; in case the address of any owner shall be unknown, such notices shall be posted on the front of the Municipal Building in the town. The giving of the notices in the manner above set forth is hereby declared to be sufficient legal notice of said assessment.

If the owner of any property shall feel aggrieved by such assessment he may appeal to the Commissioners within fifteen days from the giving of the notice above provided for. The Municipal officers or commissioners are hereby constituted a Board of Appeal and Equalization of such assessment and may make such deduction from or addition to such assessment, after hearing, as to them may seem reasonable and just.

Before the first day of October the assessment list as corrected shall be transferred in alphabetical order to an assessment book by said Commissioners, and said book shall be the basis for levying all taxes in said town. The Commissioners may provide by ordinance for certain days within each year at which assessment may be corrected; on such days they may sit as a Board of Equalization and Review, and may make transfers and abatements, and increase, decrease or correct any assessment which they may find to be at such time improper. Said Commissioners are authorized to pay said assessors, after each assessment has been completed, a fair compensation for their