

person was summoned to appear and show cause why such property should not be assessed, according to said notice.

Section 330F. That after the sittings for the correction of tax accounts and the making of the appropriations and levy for the ensuing fiscal year, the person to whom property is assessed at the time of the making of the levy shall be held responsible for the whole tax charged to him, provided he has property of sufficient amount to cover said tax. After the levy has been made, the taxes must be adjusted between buyer and seller of any property for that tax year, and any part or class of property held by the seller shall be held as responsible for the whole tax bill charged to him, and the Clerk shall have to locate and hold the original property so named in the tax record as liable and responsible for the taxes, only in such cases as to where the property remaining in the name of the person to whom it was assessed and charged at the time of the making of the levy is not of sufficient amount to cover the tax bill. Then, in that event, the Clerk shall proceed to locate and hold such property as responsible for the tax bills to the amount and value as it is assessed on the tax records at the time said levy was made.

Section 330G. They shall also give notice to any person that they propose to assess him or her with property. In all cases affecting property already entered on the assessment book where applications have been made, or notice has been given, or proposed changes, the Commissioners of Hurlock shall have authority to increase or diminish any assessment, as may seem right. In cases either for changing the assessments already on the assessment book, or for making additions thereto, the Commissioners of Hurlock may hear evidence on oath to be administered by one of the Commissioners, but no assessment already on the assessment books shall be changed at said sittings without the concurrence of two or more of the Commissioners.

Section 330H. Each Commissioner shall receive (for his services under this Section, and also when sitting as a board of review) the sum of three dollars per day for each day that he is present from 9 A. M. to 12 M. and from 1 P. M. to 5 P. M. In case of any general assessment of the property in Hurlock, the Commissioners of Hurlock shall sit as a board of review to hear complaints and to make adjustments. Said sitting shall not continue more than five days for any one general assessment. On the first day of July next following