

without deducting from the amount thereof all and every sum or sums due or owing to said town for taxes or otherwise by the holder of said claim, and no assignment of such claim to avoid such deduction shall be valid.

94. The treasurer of the town of Bel Air shall at all times inform himself by all lawful means of all lawful property, stock or investments in said town liable to taxation and not included in the list of assessments, and of all new buildings and improvements, and of all property created or acquired since the last revised assessment, and he shall value the same at the full cash value thereof, and shall make return thereof to the Town Commissioners; and for the purpose of this section the said treasurer shall be clothed with the power of general assessor of said town, and shall receive a fee of twenty-five cents for each assessment made by him of new or missed property, and his valuation shall be subject to revision and correction by the said Town Commissioners, whose decision shall be final. Before any assessment made as aforesaid shall become valid, five days' notice thereof in writing shall be given to the owner of the property to be assessed, and if such owner be not found within the limits of said town, then the same shall be given to the person in possession of the property to be assessed or in whose custody the same may be, or if it be land and no one is in the apparent occupancy thereof, then such notice shall be posted upon such land.

95. It shall be the duty of said treasurer as soon as the annual levy is made and placed in his hands to give notice thereof by advertisement inserted in one newspaper published in said town for two weeks, stating the time from which said taxes bear interest, and the place at which they are to be paid, and the days upon which he will be present for the purpose of collecting the same, and warning all taxpayers of their liability to be published as delinquent and to have their said property sold, unless the taxes with which they are charged be settled within the time required by law.

96. It shall be the duty of the said treasurer to attend, in person, or by deputy, at the office of said Town Commissioners, or such other place as said Town Commissioners shall designate in said town, at least one day in each week between the time said taxes are placed in his hands for collection and the first day of October of the current year to collect and receive said taxes.