

Justice of the Peace of Prince George's County, and upon conviction may provide for a fine not exceeding \$100, payment of which shall be enforced by commitment to the county jail until paid not exceeding ten days.

SEC. 16. At the first meeting of the town Commissioners elected hereunder they shall appoint one person from each district to serve until the first Monday in June, 1924, at which time their successors shall be appointed, and thereafter every two years, who shall be the Board of Assessors for the Town of Berwyn. Said Assessors shall assess all property, real and personal, within said town at a full fair value, or as to lots and improvements thereon may adopt the county assessment, but in no event shall any lot or improvements thereon exceed the county assessment. They shall make up a full and complete list of said property and the names and addresses of the owners thereof and file the same on or before the first day of September of each year with the Commissioners. At the meeting next succeeding the first day of September in each year the said Commissioners shall give public notice by posting in at least three conspicuous places in said town that said assessment has been returned and any person desiring to be heard thereon will be heard at a time and place designated in said notice, at which time and place the said Commissioners shall meet and determine all questions arising under said assessment. As soon thereafter as practicable said Commissioners shall levy a tax on all property assessed not exceeding twenty cents per \$100 as the needs of the town may require. Such tax shall be levied as of September the first of each year, which is hereby declared to be the beginning of the fiscal year of said town, and shall be in default after November the first of each year, and thereafter shall bear a penalty of one per cent a month until paid. The Treasurer of said town shall calculate the taxes due by each person and shall render a bill by depositing the same in the mails to the address given on said list of assessments, or if unknown, to the best address ascertainable. All taxes not paid on the first day of March next succeeding the date of their levy shall be collected in the following manner: as to real estate, the Treasurer shall make up a list, stating the name of the owner, a brief description of the property and the amount of taxes, interest and penalties due, which penalties shall include the cost of collection, and advertise the same for four successive issues in some weekly newspaper published in Prince George's County, giving notice therein that at the time