

The advertisements and costs of sale shall be same as provided for the sale of real estate for taxes. All sales of personal property for non-payment of taxes thereon shall be made on or before the second Saturday of February next succeeding the year for which said taxes shall be due.

343A. On or before the fifteenth day of May, 1939, and on or before the fifteenth day of May of each third year thereafter, the Commissioners of Queenstown shall appoint three assessors, residents and taxpayers of said town, who shall, under the direction of said Commissioners, make an assessment of all property, real and personal, in said town, now subject to taxation by the County Commissioners of Queen Anne's County, but with this exception, however, that no 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 acknowledgements, 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 Queenstown 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 the 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 Queenstown in form, 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