

bers of the said Board of Assessment and the duly appointed Assessors for Montgomery County, and the County Treasurer of Montgomery County and his Assistants and Deputies, are hereby authorized to administer such and all oaths in connection with their duties as Assessors or Collectors of taxes without charge), or before any person authorized by law to administer oaths; and the address in Montgomery County of the person, corporation, or company making affidavit shall in each case be given below his, its, or their signature, and thereupon said Board of Assessment, or anyone of the members thereof, shall assess said property at its full cash value, and enter the same in the columns upon said blanks provided for that purpose, and the amount thus ascertained shall be entered upon the books for taxation for each fiscal year.

(c) If any person, firm, association, corporation, company, administrator, executor, guardian, or trustee shall fail to make and deliver to the said Board of Assessment, within the calendar month immediately following the last advertisement of the notice hereinbefore required, the form or schedule of his or its said personal property owned, held in trust, or otherwise, as provided for in this section, then the said Board of Assessment shall without delay, from the best information they can procure, make an assessment against such person, firm, association, corporation, company, administrator, executor, guardian, or trustee, to which said Board of Assessment shall add fifteen per centum thereof.

(d) If the said Board of Assessment be not satisfied as to the correctness of the return of personal property made by any person, firm, association, corporation, company, administrator, executor, guardian, or trustee, said Board may reject said return, and said Board, or any one of the members thereof, may from the best information he or they can procure, or by making such examination of the personal property as may be practicable, assess the same in such amount as may to him or them seem just; and notice of the rejection of the sworn return shall be given to the party interested by leaving the same at the address given in said return or by placing a copy of the notice in the United States mail postage prepaid, addressed to such person at his ordinary post office address for the receipt of mail, in a sealed envelope with the return address of the Board of County Commissioners for Montgomery County, on the outside; and in all such cases there shall be a right of appeal from the action taken by the said Board of Assessment to the Board of County Commissioners for Montgomery County, or any Board of Tax Appeals which may hereafter be created for such purpose by said County Commissioners; provided, however, that such appeal is made within twenty days after delivery of