

become final for such year; provided that any property which may have escaped assessment or been omitted in the regular course of valuation may be subsequently valued and assessed and the owner or owners thereof charged with current taxes justly due thereon.

ASSESSMENTS

87. (Tax Rolls.) (a) As soon after the first day of January of each year as is practicable, the Town Clerk shall prepare a tax roll showing the valuation and assessment of all property subject to taxation in the Town as the same shall appear on the first day of January upon the assessment books of Queen Anne's County or certificates of assessments by the State Tax Commission of Maryland.

(b) The Town Commissioners shall, as soon thereafter as practicable, examine and adopt said tax roll, and they shall have the right and authority to assess any escaped taxable property in the Town and to have same added to the said tax roll by the Town Clerk; provided, nevertheless that notice of such assessments be given as provided in Section 90.

88. (Escaped Property.) In case any property which by law is subject to assessment and taxation has escaped, such property shall be entered upon the tax rolls at any time and shall be subject to taxation for current and previous years, not exceeding four (4) years in all, in the same manner as other property is subject to taxation. The levy for each and every year by the Town Commissioners shall be deemed and taken to have covered and embraced all property which was not assessed, but which ought to have been assessed, for the year for which any such levy was made.

89. (Discovered Property.) In all cases where discoveries of assessable property are made by the Town Commissioners in any way, the said Town Commissioners shall assess the same and add the same to the tax rolls and to the amount on which taxes are to be or have been levied.

90. (Notice.) (a) Before (1) any existing assessment against any person for the last preceding year shall be increased, or (2) any classification of any property changed, or (3) any assessment against any person transferred to another person, or (4) any new assessment made against any person, it shall be the duty of the Town Commissioners to notify the person against whom it is proposed to make, increase or change such assessment or classification by a written or printed notice, appointing a day for such person to make