

(d) Any person notified as aforesaid may make answer to such interrogatories, if any, under oath, either orally or in writing, and appear before the Town Commissioners either personally or by an attorney or agent on the day so fixed, or on any later date to which the hearing may be adjourned, and present such proof and arguments as he may desire in the premises; and in the event of his failure to appear as aforesaid the Town Commissioners may make or change the assessment or change the classification *ex parte* according to their best judgment and information.

(e) The provisions of this section requiring notice shall be deemed to be complied with if notice be given to the person charged with payment of the tax, even though he may be liable for account of shareholders or other persons.

84. (Abatements) (a) Before the tax rolls for any year shall be adopted by the Town Commissioners and bills rendered upon the same, the Town Clerk shall cause to be published in a newspaper published in Queen Anne's County a notice to the taxpayers of the Town setting forth the date, hour, and place where the Town Commissioners shall sit for the purpose of abatements of properties listed on said rolls.

(b) Whenever it shall appear to the Town Commissioners that any person or property shall have been erroneously assessed or any tax, charge or assessment mistakenly levied upon any person or property, it shall have the power to abate the same and to refund any moneys which may have been erroneously or mistakenly collected from such person.

85. (Transfers) Before any deed for the conveyance of real estate within the corporate limits of the Town shall be received by the Clerk of the Circuit Court for Queen Anne's County, the person offering said deed for record shall submit the same to the Town Clerk, who shall thereupon make transfer on the Town Tax Rolls of the said property to the name of the new owner or owners thereof, and evidence of said transfer, shall stamp upon the deed his certificate. Provided, however, before the said Town Clerk shall transfer said property on the Tax Rolls, all Town taxes, assessments and charges due and in arrears shall have been paid, and as evidence of such payment, the Town Clerk shall stamp upon the deed his certificate to that effect.

86. (Taxing Powers) The Town Commissioners shall have power to levy and collect a tax on the assessable prop-