

kinds and marketable cash value of the property belonging to each individual, or owner and owners thereof, and direct the clerk to enter the same under the names of the owners thereof respectively in said book or books, and the said commissioners shall have power to add to and deduct from the amount of this assessment, and for this purpose shall appoint certain days, and give public notice thereof at least one week beforehand to hear appeals and amend their assessment, and all the books of the said commissioners shall be open to the inspection of the inhabitants of said town free of charge; the said commissioners, or a majority of them shall have power in all cases where they have reason to believe that any property in said town is not assessed, or assessed below its marketable cash value, to summon before them the owner or owners thereof, the agent or proper representative of said owner or owners, and to enquire of him, or her them, under oath or affirmation, and to summon and examine other witnesses if necessary, to ascertain the kinds, quantities, descriptions and value of all such property, and in all cases of refusal or neglect of any party or parties so summoned to appear, or appearing and refusing to testify fully as to such property, the said commissioners or a majority of them, shall proceed to assess all such property to such sum as they shall believe to be just from the best information they possess, and may add thereto, or abate therefrom at any time before levying the annual tax, upon proper proof, and upon giving notice to the party or parties at least one week beforehand.

Authorised to  
levy.

Proviso.

SEC. 10. *And be it enacted*, That the commissioners of Trappe, or a majority of them, shall have power to levy taxes upon all the taxable property, within the limits of the said town for all corporate purposes, *Provided*, the sum so levied shall in no case exceed in any one year, the sum of twenty five cents in every hundred dollars, or in the same proportion for a less sum than one hundred dollars of the assessed value of said property, and all taxes, fines, forfeitures and penalties provided for by this act, may be recovered by the baliff or collector of the town, in the same manner as the State and county taxes are recoverable by the collector in Talbot county, and the baliff or collector is hereby clothed with full power and authority to collect the same, or any part thereof in the same manner.