

316. The President and Commissioners of Princess Anne shall constitute a Board of Assessors for the Town of Princess Anne, and shall have power from time to time to assess and reassess and value all property subject to taxation under the provisions of Article 20 of the Code of Public School Laws of Maryland and Amendments thereto, and the said President and Commissioners of Princess Anne as a Board of Assessors aforesaid may adopt and continue in force the assessment rolls now in effect in the said Town of Princess Anne and shall have power from time to time to revise the assessment of any taxpayer of said Town and to reassess any property therein subject to taxation, but before any assessment of any taxpayer may be increased the said President and Commissioners of Princess Anne shall give notice in writing of said increase to said taxpayer by mailing a statement thereof to said taxpayer at his last known Post Office address and such increase shall not become effective until thirty days after the mailing of such notice, and during said thirty days any such taxpayer may appeal to the State Tax Commission of Maryland, from such action of the President and Commissioners of Princess Anne increasing said taxpayer's assessment, and no such increase shall be effective until said appeal is determined and disposed of; and the owner of any property assessed for taxation purposes in the said Town of Princess Anne may at any time petition said President and Commissioners for a reduction in their said assessment and the said President and Commissioners shall act upon said petition within fifteen days after the same is presented to them and any such property owner aggrieved by the action or failure to act upon such petition may appeal to the said State Tax Commission, who shall hear and determine the matter presented by said petition finally, and order and direct the said President and Commissioners of Princess Anne to assess the property of such appellant in accordance with the determination of the said State Tax Commission; and all levies of taxes made by the President and Commissioners of Princess Anne under authority of Section 315 of Article 20 of the Code of Public Local Laws of Maryland and under other Acts of the General Assembly of Maryland, shall be made upon the assessable basis authorized by this section as revised and amended from time to time by the President and Commissioners of Princess Anne as hereinbefore provided.

317. The said President and Commissioners of Princess Anne shall make their annual levy for taxes on or before the first Monday in July in each and every year and shall