

their judgment the same is necessary, cause by ordinance a new assessment to be made of the taxable property of Berlin, all such assessments to be made by three persons, citizens and voters of the said town, who shall be appointed by the Mayor and with the consent and approval of the Council, and the assessors. in making such assessment, shall value all property on the basis of its cash value or estimated cash value. Before proceeding to act, each assessor shall make and subscribe before the Mayor the same oath required by article 1, section 6, of the Constitution. In the discharge of their duty, the assessors shall be entitled to administer oaths to the persons to be assessed, and to require them to answer all questions propounded to them under oath; and the assessors shall be entitled to enter the premises of all persons to be assessed, for the better performance of their duties. When assessing the property of any incorporated body or unincorporated association the assessors shall be entitled to call before them and examine, under oath, such of the officers thereof as they may see fit. If any person shall refuse to make oath or to answer under oath, or if any person shall resist the assessors or any of them in the discharge of their duty, the person or persons so offending in either of said cases shall be guilty of a misdemeanor, and upon conviction shall be subject to pay a fine of twenty-five dollars and costs, and shall stand committed until fine and costs are paid. When a general assessment is about to be made the Mayor, before the assessors begin their work, shall give notice thereof of the names of the assessors once a week, for two successive weeks, in one or more of the weekly newspapers published in said town. And the said assessors shall, within sixty days from their qualification, make return of their assessment to the Mayor and Council, and any one feeling aggrieved at the valuation of his or her property by said assessors may at any time, within thirty days after such return, appeal from such valuation to the Council, who, on good cause shown, may make any change or alteration in said assessment which they think proper and right; and all taxpayers may inspect the books of assessment or any other of the public record books of said town free of charge. It shall be the duty of the Council from time to time to add to and include in the assessment all taxable property omitted by the assessors, all property acquired since the assessment or brought into the town since the assessment, and all improvements made upon real estate in said town since the assessment, and the Council shall value any property that has not been placed on the assessment books, and they shall also value any improvements made; but before entering the same on