

cases, shall be guilty of a misdemeanor. When a general assessment is about to be made, the Mayor, before the assessors begin work, shall give notice thereof and of the names of the assessors once a week in two successive weeks in one or more of the weekly newspapers published in said town.

INTERMEDIATE ASSESSMENTS.

66. From time to time the several Commissioners in their respective wards and the Town Collector, the chief bailiff and the sub-bailiffs, as opportunities occur in the said town, shall ascertain the existence of any property liable to taxation for corporate purposes, whatever be its kind or description, which is not entered on the assessment book of said town, and they and each of them shall report to the Board of Commissioners the facts as to said property. They shall also observe what improvements are being made or have been made in and upon the real and leasehold property in said town, and they shall report said improvement to the board.

Intermediate assessments.

The Commissioners shall value any property that has not been placed on the assessment books, and they shall also value such improvements, but before entering the same on the assessment books they shall give notice to party or parties concerned to appear and show cause, if any they have, why the said property and improvements should not be entered on the assessment book, as they have valued the same. If the party or parties fail to appear, or if, on appearing, they fail to show cause to the satisfaction of the board, the Commissioners shall enter said property and improvements on the assessment book at such value as they judge right. And they shall direct the Town Clerk to make an entry of the fact on the minute book.

Commission'rs shall value property not on assessment books.

ANNUAL CORRECTION OF ASSESSMENTS.

67. In each year, at least twenty days before the general levy is made, the Commissioners shall sit on three successive days to correct assessments. They shall give notice of said sittings by advertisement, published before the first sitting, once a week for three successive weeks, in one or more newspapers published in said town. They shall, at said sittings, hear application for a change in any assessment already entered in the assessment book, and they may in advance notify any parties to show cause why their respective assessments shall not be changed. They may also give notice to any party or parties that they propose to assess him, her or them with property, not on the assessment book, or for improvements in property. In all cases, affecting property already

Annual correction of assessments.