

been omitted in the assessment, and all buildings and improvements and all property created or acquired since the last assessment, and shall value the same at the full cash value thereof, and shall make return thereof to the said City Council, and for the purpose of this section the said assessors are hereby clothed with the powers of general assessors and their valuation shall be subject to revision and correction by said City Council; and after the return has been made as aforesaid, the said Council shall appoint a time at least two weeks before the annual levy for the revision and correction of the said assessment so returned, and shall give notice of the time, place and purpose of such meetings in two issues of some paper or papers published in Salisbury.

152. Sub-Section 2. Before increasing the assessment of any property which has been heretofore assessed, or adding any property not valued and returned to them by the proper assessor, it shall be the duty of the said City Council, through its clerk, to notify the owner of such property by written or printed summons, containing such interrogatories in regard to the property as they may require to be answered on oath, and appointing a certain day for such owner to answer such interrogatories, either orally or in writing, and to make such statements, or present such proof as he may desire in the premises; and such notice shall be served on such owner or left at his place of abode at least five days before the day of hearing appointed in such summons; such owner may answer the interrogatories contained in such summons, and may, on such day, answer the same under oath, orally, before said City Council, and may present such testimony as he may desire, and said City Council may think necessary and proper to be heard. In case such owner, after being summoned, shall fail to answer in writing on oath or to appear and answer orally such interrogatories, said City Council, after such return day has passed, may proceed to revalue and reassess said property, or add such property, according to its best judgment and information in the premises; but no such revaluation and reassessment or valuation of other property shall be made by such City Council without giving such notice; provided, that nothing in this section shall be construed to apply to the valuation and assessment of new improvements or new property discovered and assessed and returned to the said City Council by the proper assessor, whose duty it is to assess and return the same, and for the purpose of informing themselves in relation to any assessment under this Act, the said assessors, the Mayor

To notify property owners before increasing assessment.