

be qualified voters of the said town, who shall constitute a board of assessors, and whose duty it shall be, after having qualified by taking an oath to faithfully, honestly and impartially perform their duties as such assessors, to assess each and every piece of land separately with the improvements thereon, and all personal property within the said town, in the name of the actual owner, at a fair cash value at public sale, as near as they may be able to determine the same, and showing in the said assessment each piece of land and the improvements thereon separately, with the assessed value of each, and the name of the actual owner thereof, when the same can be obtained and in case of personal property the assessed value and the name of the owner thereof. Immediately upon completion of the said assessment the Board of Assessors shall give notice of the fact to the Mayor, who will give notice of the fact by causing notice thereof to be posted in three conspicuous places in said town, or by notice published in a newspaper or newspapers published in said town, or both, which said notices shall state that the assessment books will be open for inspection on three evenings from 7.30 o'clock to 10 o'clock, at the City Hall within three weeks from the date of said notice. And if any owner of any property so assessed shall feel aggrieved by said assessment he may appeal to the Mayor and City Council, which is hereby constituted a board of final appeal and equalization of said assessment, within fifteen days from the last inspection day. The said Mayor and City Council may make such deduction from and addition to the assessments made by the board of assessors as may to it seem reasonable and just for the purpose of equalization. They may also remit taxes when the same have been illegally imposed. And the said assessors shall each receive for their services such reasonable compensation as may be fixed by the Mayor and City Council. It shall be the duty of the treasurer, during the month of April in each and every year in which there is no general assessment, to assess all improvements and new property, not assessed at the last general assessment, and report the same to the Mayor and City Council, which shall have the power to revise the lists and the same general powers as heretofore conferred in cases of general assessments.

#### *Tax Levy.*

SEC. 223. The said Mayor and City Council shall, during the Month of May, in each and every year, levy the taxes authorized to be levied by law, and shall deliver to the collector