

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.

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.

1900, ch. 339, sec. 67. 1914, ch. 680, sec. 67.

85. In each year, at least twenty days before the general levy is made, the Commissioners of Cambridge 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 city. 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.

At this meeting the clerk, treasurer and collector shall have ready and read to the Commissioners of Cambridge a list of all new property which he thinks should be assessed and taxed, and the Commissioners of Cambridge shall decide as to the valuation of said property. The clerk, treasurer and collector shall then mail a notice to the person whose assessment has been so increased, stating the amount of increase in the said assessment and summoning such person to appear before the Commissioners of Cambridge at their next regular meeting (giving date) and show cause why said assessment shall not stand as made. If such person fails to appear, the said property shall be entered on the assessment books, provided, such person, so assessed, may appeal to the Circuit Court for Dorchester County at any time within 15 days from the date of the regular meeting at which said person was summoned to appear and show cause why such property should not be assessed, according to said notice.

That after the sittings for the correction of tax accounts and the making of the appropriations and levy for the ensuing fiscal year, the person to whom property is assessed at the time of the making of the levy shall be held responsible for the whole tax charged to him, provided he has property of sufficient amount to cover said tax. After the levy has been made, the taxes must be adjusted between buyer and seller of any property for that tax year, and any part or class of property held by the seller shall be held as responsible for the whole tax bill charged to him, and the clerk, treasurer and collector shall have to locate and hold the original property so named in the tax record as liable and responsible for the taxes,