

notice thereof, and of the names of the assessors, once a week for two consecutive weeks in some daily newspaper published in said city; and all taxpayers may inspect the books of assessment or any other of the public records free of charge.

1908, ch. 57, sec. 245C. 1918 Code, sec. 249.

**227.** It shall be the duty of the city register from time to time to add to and include in the assessment all taxable property omitted by the assessors, either in a general or intermediate assessment. All property acquired since any assessment and all improvements made upon real estate in said city, since any assessment and the City Register shall value any property that has not been placed on the assessment books, and shall also value any improvement made, but before placing a valuation on any of said property he shall give notice to the party or parties concerned to appear and show cause, if any they have, why the said property and improvements should not be valued and entered on the assessment books. And he shall have full power and authority to examine any person on oath or affirmation, as the case may be, touching the particulars of value of his property, also to administer an oath or affirmation to any person in pursuance of the exercise of his duties as City Register and Collector of Taxes, as may be convenient and necessary to ascertain the value of the property in question. If the party or parties fail to appear, or if on appearing they fail to show cause to the satisfaction of the City Register why said property and improvements should not be valued or assessed, the City Register shall cause the said property or improvements to be entered on the assessment books at the cash value or estimated cash value of the same.

1908, ch. 57, sec. 245D. 1918 Code, sec. 250.

**228.** Whenever any person shall make application to the assessors while in session, or to the City Register when the assessors are not in session, for an allowance or deduction on account of the sale, transfer, loss, alienation or removal of any property, or the collection or payment of any public or private security for money, the assessors or City Register shall interrogate him, or any other person, on oath, in reference thereto, and the disposal of the same, and especially inquire of him to whom the same has been sold or transferred, and the amount of the purchase money, or the money collected, and how the same has been invested. The assessors or City Register shall also interrogate said person on oath in reference to any acquisitions or investments made by him and not already assessed and the amount of all such acquisition and investments shall be added to his assessable property, if liable to assessment for corporation taxes by said assessors or City Register, and if he refuses to answer, no allowance or deduction shall be made on his assessment.

1908, ch. 67. 1914, ch. 7, sec. 245E. 1918 Code, sec. 251.

**229.** The Board of Aldermen, upon such terms as shall be prescribed by ordinance, shall sit as a Board of Equalization and Review, and may