

sioners may make any alteration in said assessment which they deem proper and right, or take from and add to the same; and for the purpose of hearing and determining the appeals provided for by this section the said commissioners shall give five days' previous notice of the time and place of hearing such appeals by advertisements, to be posted at the hotel and the court-house door in said town, or printed in some newspaper published therein.

1884, ch. 367.

88. All property, real, personal and mixed, bonds, stocks and private securities of all kinds and descriptions whatsoever within the limits of the town of Denton, or owned by the inhabitants thereof, and not permanently located beyond the limits thereof, by law liable to be valued and assessed and chargeable with taxes in this State, shall be valued at its or their cash value and chargeable according to such valuation with the public assessment, for the use and purposes of the said corporation; any assessor or assessors appointed by the commissioners of said town shall have the power and authority to require the owner, possessor or claimants of any property made liable to valuation and assessments, to give him or them such full and accurate statement in writing of his property as may be necessary to enable the assessor or assessors to ascertain the value thereof, the same to be under the oath of such person, to be administered by the assessor or one of the assessors.

Ibid.

89. If any person shall wilfully refuse or after ten days' notice shall neglect to render any such statement of his property or effects or any part thereof, as he is required to furnish upon the requisition of the assessor or assessors for the said corporation, the said assessor or assessors, upon his or their own knowledge and upon the best information he or they can obtain, shall value the property of such person to the utmost sum he or they believe the same to be worth in cash; and in his or their return of said valuation he or they shall certify the refusal or neglect of the owner, possessor or claimant of such property, and he or they shall assess such person according to the sum so estimated, and the same shall be considered as the assessment until altered by the said commissioners sitting to hear appeals and correct errors.