village, without favor, affection, partiality or prejudice, to the best of their skill and judgment. They shall enter and record in a book to be provided for the purpose, an accurate and fair account of all property of every sort within the said village, and the valuation thereof, together with an alphabetical list of the owners thereof, which shall be returned by them to the commissioners on or before the thirtieth day of June in each and every year, and which any person interested may inspect without charge. And if any one shall feel aggrieved at the valuation and assessment of his property by said assessors, he may appeal from such valuation to the commissioners at any time within two weeks from the return of said assessment; and upon good cause being shown, the said commissioners may make any alteration in said assessment which they may deem proper and right; and for the purpose of hearing and determining the appeals provided for by this section, the said commissioners, in addition to the meetings hereinbefore required to be held, shall meet daily, Sundays excepted, during the two weeks next succeeding the thirtieth day of June in each and every year, at such time and place as they shall designate, and shall give five days' previous notice thereof by advertisement, to be posted at the hotel and the academy in said village, and such other public places as they may deem necessary.

## 1870, ch. 144.

163. The said commissioners shall have full power to open, extend, widen, close or straighten any street, lane or alley in said village which in their judgment the public welfare and convenience may require to be opened, extended, widened, closed or straightened.

## Ibid.

164. They may levy upon the assessable property within said village, by direct tax, not exceeding fifty cents in the hundred dollars, such sum as they may deem necessary for the purpose of defraying the expenses of said corporation, and of opening, closing, extending and improving the streets, lanes or alleys in said village, and building, repairing or improving the public wells and pumps and fire engines belonging to said corporation, in such manner as they may deem expedient, with full power to collect the same, as provided in section 166.