

SEC. 165. It shall be the duty of the treasurer, together with two assessors to be appointed by the board of commissioners, to assess annually, before each annual levy of taxes upon the same, and within such time as the board of commissioners shall fix, each and every piece of land separately, with the improvements thereon, and all personal property within said town, and a fair cash value at public sale as near as they may be able to determine the same, and showing in said assessment, in the case of land, each piece of land and the improvements thereon, separately with the assessment value thereof, and the name of the owner thereof, when said name can be obtained, and in case of personal property, the assessed value and the name of the owner thereof; and for such services the said treasurer and assessors shall receive such reasonable compensation as the board of commissioners of said town may fix by law before the assessment.

To assess.

166. Immediately after the completion of said assessment, said treasurer shall notify the president of the board of commissioners, who shall give public notice of the facts by posting notice thereof in three conspicuous places in said town, and said assessment shall thereupon be open to the inspection of all citizens of said town; and if any owner of said property so assessed shall feel aggrieved by said assessment, he may appeal to the board of commissioners of said town within fifteen days after the posting; and the said board of commissioners are hereby constituted a final board of appeal and equalization of said assessment, and as such are empowered with a politic view for the government and benefit of the community, to make such deductions from and additions to the assessment made by the assessor as may be reasonable and just, and correct errors or illegal assessments; upon the perfection and final completion of said assessment roll, the board of commissioners shall levy a tax upon all the property embraced therein, not exceeding fifteen cents per annum, per hundred dollars of the valuation thereof, and shall deliver to the treasurer their warrant for the collection thereof, which shall be collected as provided in the act of which this an amendment.

Appeal.

Tax.

SEC. 2. *And be it enacted*, That this act shall take effect from the date of its passage.

Effective.

Approved April 3, 1890.