

taxable value of each as supplied by the State Tax Commissioner. In valuing bonds, securities and other investments, the nature of such bonds, securities and other investments shall be briefly stated, with the respective values of each.

181. That if any corporation or person be assessed by the said assessors for any property which the said person or corporation may believe to be exempt from taxation, although the same be not exempted therefrom by the provisions of this Act, such person or corporation shall have the right to require the said assessors to note in a separate book which the said respective assessors are hereby directed to provide for their use in their respective assessment districts, the particular property so claimed to be exempted from taxation, and the name of the owner thereof, and to make in said book a separate valuation of said property to the owner thereof to the end that the exemption so claimed may thereafter be separately determined by the proper Boards of Control and Review, or by the law of the land.

182. That it shall be the duty of the assessors appointed under this Act for any assessment district, or a majority of them, to be present at the valuation of each and every variety of property directed by this Act to be valued in their assessment districts, except in such counties where there are two assessors at large, and also one for each election district, in which case it shall be the duty of said two assessors at large, and the election district assessor, while assessing the property in such election district, or a majority of them, to be present at the valuation of each and every variety of property directed by this Act to be valued in said election district, and in case the said assessors shall disagree as to any valuation, such valuation shall be fixed and determined by a majority of said assessors, and if the majority of said assessors should disagree as to said valuation, it shall be the duty of the said assessors to report the matter in difference to the Board of Control and Review within the jurisdiction of which said difference of opinion arose; and the said Board of Control and Review shall proceed to value the said property to the owner thereof; and the