

city, and to hear and determine complaints and appeals of any person or owner who may deem himself or itself aggrieved by any valuation of property made by said assessors; in every Board of Control and Review appointed under this Act, two of the three members of said Board shall constitute a quorum, and be competent to perform all duties and exercise all the powers of the said Board; each of said Boards shall inform persons or owners resident within their respective jurisdiction who may apply to them, as to the property valued within such jurisdiction to such respective persons and owners, and as to the amount at which said property has been so valued; and each of said Boards shall have power and authority to examine upon oath or affirmation the said person or persons making any complaint of or appeal from any valuation returned to said board touching the particular value of property so valued, or touching any other property belonging to said person or owner, whether the same has been valued or not, and may upon due examination or upon their own knowledge, abate or increase the valuation or valuations complained of or appealed from, and correct the valuation or valuations so made in said returns, each of said boards may value to the owners thereof within the proper assessment district or districts, property which has been omitted to be so valued by the assessors of the said proper assessment districts, or may value to the owner thereof any property in relation to which the assessors, within the jurisdiction of said board, have disagreed as to the value thereof; each of said boards is hereby directed and required to examine carefully the several certificates, statements and returns of valuation of property claimed to be exempted from valuation and assessment made by the assessor within their respective jurisdiction and to correct the said returns of assessable property made to them as aforesaid, carefully, by striking therefrom all property which ought not to be valued under the provisions of this Act; and by adding thereto, and valuing at its proper value, all the property omitted in said returns which ought to have been included therein, and which may be subject to the valuation under the provisions of this Act; each of said Boards of Control