

shall feel aggrieved by the valuation and assessment of his property by said assessors, or a majority of them, he may appeal from such valuation to the said commissioners at any time within two weeks from the return of said assessment, and upon good cause being shown the said commissioners, in their discretion, may make any alteration in said assessment which they may deem proper and right, or take from or add to the same; and for the purpose of hearing and determining the appeal provided for in this section the said commissioners shall give five days' notice of the time and place of hearing such appeals by advertisement to be posted in three or more conspicuous places in said town or printed in some newspaper published therein.

CHAP. 264

Appeal may be taken.

SEC. 16. *And be it further enacted,* That all property, real and personal of every kind and description whatsoever, within the limits of the town of Greensboro, or owned by the inhabitants thereof and not permanently located beyond the limits thereof, shall be valued at its cash value and chargeable according to such valuation with the public assessment, for the use and purposes of said corporation.

Valuation of property.

SEC. 17. *And be it further enacted,* That the president, cashier or other proper official of any banking or other private corporation, whose stock standing in the name of individual or company on the books of said bank or corporation is liable to be valued and assessed against said person or company owning the said stock under Section 16, shall make out and deliver to said assessors an account of all stock standing as aforesaid on the books of such bank or other corporation owned by any resident of said town, and the same shall be verified by the proper official of the bank or corporation, or the said assessor or assessors may require that the stock books of said bank or corporation shall be opened to him or them for his or their inspection.

Account of stock to be made out.

SEC. 18. *And it be further enacted,* That the taxes to be levied on the property so made liable to be valued and assessed shall be a lien on the real estate of the person so indebted from the day on which the levy shall be made by said commissioners.

Lien on the real estate.

SEC. 19. *And be it further enacted,* That the said commissioners may annually levy upon the assessable property within said town by a direct tax, not exceeding fifty cents on

Direct tax may be levied.