

What is to be taxed.

first meeting in July, eighteen hundred and eighty-eight, and every five years thereafter, or oftener, appoint three citizens noted for their good judgment in the fair valuation of property as assessors, who, after subscribing to an oath to perform the duties imposed upon them, without fear, favor, partiality or prejudice, shall proceed to value the real estate and improvements thereon, and all property liable to assessment and taxation under the laws of the state, judgments and private securities excepted, at a fair and just market valuation, and return the same under their hands to the mayor and council within thirty days, unless their time be extended; and if any person shall feel aggrieved at the valuation and assessment of his, her or their property by the said assessors, he, she or they may at any time, within two weeks from the return of the said assessment, appeal from such valuation to the council, who, on good cause shown, may make any alterations in said assessment which they may think proper and right; and all persons interested may inspect free of charge the books of assessment; provided, that the assessed value of any person's property that does not exceed two hundred dollars shall be exempt from taxation.

Right of appeal.

What to include.

SEC. 25. *And be it enacted*, That the council shall in each and every year, at least two weeks before striking the levy, add and include in the assessment all taxable property omitted by the assessors, all property acquired since the assessment and improvements made since; and they shall give at least two weeks' notice, in one or more newspapers published in Salisbury, of the time of making their levy, and shall hear all complaints made seven days before the levy of any such addition to the assessment of property omitted, acquired and improved.

What to levy for.

SEC. 26. *And be it enacted*, That the council shall levy on or before the first of October annually, on the assessable property of the town, a sum sufficient for all general purposes, such taxes not to exceed thirty cents on every one hundred dollars worth of property, and such further sums as may hereinafter be authorized by law for the liquidation of indebtedness; such