

clusive, and constitute the basis upon which taxes for the next ensuing fiscal year shall be assessed and levied; *provided*, that the foregoing provision shall not apply to property in the City liable to taxation, and which may have escaped, or which may have been omitted, in the regular course of valuation, but such property shall be valued and assessed, and the owner or owners thereof charged with all back and current taxes justly due thereon, whenever the same may be discovered and placed upon the assessment books, *and provided* that the provisions of this section shall not apply to the taxes levied for the year eighteen hundred and ninety-eight, after the passage of this Article. The said Court shall, on the first day of October, or as soon thereafter as practicable, in the year eighteen hundred and ninety-eight, and in all succeeding years thereafter, make out and deliver to the City Collector and Board of Estimates each, a statement showing the valuation and assessment of all the property subject to taxation in said City, as it shall appear upon the assessment books of said Court on said first day of October; such statement shall contain an alphabetical list of all owners to whom any property in said statement has been valued and assessed, properly arranged according to the several wards of the City, with the location and description of the property of each of said owners. The said statement shall be known as the taxable basis for the next ensuing fiscal year, and after the levy of taxes, it shall be designated as the tax roll for said year. The said Court shall perform such other duties as may be prescribed by law or ordinances not inconsistent with this Article.

172. The Commissioners for Opening Streets shall be the second sub-department of Review and Assessment, and the head of this sub-department shall be a Board composed of three persons, appointed by the Mayor in the manner prescribed in section 25 of this Article, and removable as therein provided. One of their number shall be President, and shall be so designated when appointed by the Mayor. Their term of office shall be for three years, one Commissioner to retire every year; except that the Commissioners first appointed shall determine by lot their terms of office, so as to provide for the termination of the term of one Commissioner each