

the assessment books, they shall give notice to the party or parties concerned to appear and show cause, if any they have, why the said property and improvements should not be entered on the assessment books, as they have valued the same. If the party or parties fail to appear, or if on appearance they fail to show cause to the satisfaction of the Council, the Council shall cause the said property or improvements to be entered on the assessment books at such value as they think proper and right, and the facts shall be noted on the minute book. And in each year, at least twenty days before the general levy is made, the Council shall sit on three successive days to correct the assessment, as well as to pass upon all bills and accounts against the town for current expenses during the preceding year; they shall give notice of said sitting at least twenty days before the first day thereof, either by hand-bills posted in a number of conspicuous places in said town or by advertisements published in some newspaper printed in said town; they shall at said sittings hear application for a change in any assessment already entered in the assessment book, and they may in advance notify any person or persons to show cause why their respective assessments shall not be changed. They may also give notice to any party or parties that they propose to assess him, her or them with property not on the assessment book or for improvement made to property. In all cases affecting property already on the assessment book where applications have been made or notice has been given of proposed changes the Council shall have authority to increase or diminish any assessment as may seem right to them. And the Council shall have power to administer oaths to any person or persons coming before them in relation to the assessment of property or to any other witness produced before them, said oath to be administered by any one of the Councilmen; and in case of disagreement among the Councilmen the concurrence of the majority of them shall be necessary for the passage or adoption of an assessment or any other matter, and in the matter of assessment of property and changing assessments or re-valuing the same as well as in the matter of passing bills against the town for its current expenses, the action of the Council shall be valid without the approval of the Mayor. And the Mayor and Council may provide for an entire new assessment of the taxable property of the town once in ten years, but not oftener. Service of any sort required by this Act to be made on any firm may be made on any member thereof, and on any corporation or association or any director or other officer thereof.