

remove from the town or be otherwise disqualified, an election to fill the vacancy on ten days' notice thereof being given by the Mayor or Council shall be held, at which all persons qualified as heretofore described shall be entitled to vote. The Common Council shall be the judge of the qualifications of its own members and may provide by ordinance for contested elections.

SEC. 12. There shall be annually appointed by the Mayor and Common Council three assessors, who shall possess the qualifications required of the Mayor to constitute a Board of Assessors, the duty of which board it shall be after each assessor has taken an oath to faithfully, honestly and impartially perform their duties as assessors, to assess annually before each annual levy of taxes upon the same and within such time as the Mayor and Council shall fix, each and every piece of land separately with the improvements thereon, within said town at a fair cash value at public sale, as near as they may be able to determine the same, and they shall set out in said assessment in the case of land each piece of land, and the improvements thereon separately with the assessed value thereof and the name of the owner thereof when the name can be obtained, and in case of personal property the assessed value in the name of the owner thereof; and said assessors shall receive for their services in this behalf such reasonable compensation as may be fixed by the Mayor and Common Council before assessment by law. Immediately upon the completion of said assessment the Board of Assessors shall give notice of the fact to the Mayor, who in turn shall give a public notice thereof by publication in at least one and not more than two newspapers, as the Mayor and Common Council shall direct, by three weekly insertions therein; said assessments shall thereupon be open for inspection to all the citizens of the said town, and if any owner of said property so assessed shall feel aggrieved by said assessment, he may appeal to the Mayor of said town fifteen days after the publication of notice herein required, and said Mayor and Councilmen are hereby constituted a final board of appeal and equalization of such assessment, and as such are empowered to make such deductions from and additions to the assessment made by the Board of assessors as may be reasonable and just and for the purpose of equalization, and they may also remit taxes where the same have been illegally imposed. Upon the perfection and final completion of the assessment rolls the Mayor and Council shall levy a tax upon all property embraced therein not exceeding twenty-five cents per annum per hundred dollars the valuation thereof, and shall give to the treasurer their warrant for the collection thereof, and such tax shall thereupon be collected as herein provided.