

returned to them in said schedules at a greater valuation than the value of the same as estimated by the owner or holder thereof, or shall value any property, real or personal, without the owner thereof being present, then it shall be the duty of said assessors to notify the person or persons whose property has been valued or whose assessment has been so increased of the property upon which the increased valuation has been made, and the amount of such increase. This notice shall be served personally upon the person in whose name said property has been listed, or by leaving the same at the place of residence of said person or upon the premises which has been assessed or the assessment of which has been so increased. Unless said taxable persons shall within twenty days after the service of or receipt of said notice of assessment or of increased valuation and assessment of said property file a notice of appeal in writing with the Board of County Commissioners, acting as a board of control and review of the county in which the assessment has been made, said valuation and assessment shall be final and binding upon said person or property, except in so far as the same may be changed by the Board of County Commissioners of the respective counties of this State, as hereinafter provided for. In valuing the stock or shares in any company, bank, association or corporation, the number of shares of such stock in such bank, company, association or corporation owned by the persons to whom the same are valued shall be stated, together with the respective taxable value of each as ascertained by the State Tax Commissioner. In valuing bonds, securities and other investment, the nature of such bonds, securities and other investments shall be briefly stated, with the respective values of each. In valuing and assessing any property in this State not exempted from taxation under the laws thereof which is not specifically mentioned in this Article, the method pursued shall be that prescribed by the laws of this State, which are applicable to such property and are in force where such valuation is made.

SEC. 17. Whenever the said assessors prior to the filing of their returns as hereinafter provided, shall discover or receive credible information or have reason to believe that any real or personal property has been omitted in the assessment of property in the respective assessment districts, and has not been scheduled and assessed; or that any person, company or corporation has from any cause omitted to list the whole or any part of his, her or their property; or that any real estate, by reason of defective description thereof, has not been properly assessed, they shall proceed forthwith to correct his list and add such property to the assessment, so that said property