

valued to such owner or not; and may, upon due examination, or upon their own knowledge, abate, lessen or increase the valuation or valuations so made in said returns. Each of said Boards of County Commissioners acting as boards of control and review may value to the owners thereof, within the proper assessment district or districts, property which has been omitted to be so valued by the assessors of the said proper assessment districts. Each of said Boards of County Commissioners acting as boards of control and review is hereby directed and required to examine carefully the several certificates, statements and returns of valuations of property claimed to be exempted from valuation and assessments made by any assessors within their respective jurisdiction, and to correct the said returns of assessable property made to them as aforesaid carefully, by striking therefrom all property which ought not to be valued and assessed to such persons, and by adding thereto and valuing at its proper value all the property omitted in said returns which ought to have been included therein and which may be subject to valuation under the provisions of this Act. Each of said Boards of County Commissioners acting as boards of control and review shall have power to correct any valuation or assessment returned to them, respectively, whether any complaint or appeal has been made in relation thereto or not. Each of said Boards of County Commissioners acting as boards of control and review shall have the power to increase any valuation so returned to them, respectively, in every case in which they shall deem it proper to make due increase; provided, however, that no such increase shall be made unless the person or persons returned as owner or owners of said property shall have been given at least ten days' notice of the intention to make such increase and directed in said notice to appear before said board and show cause, if any, why such increase should not be made; and the same process shall be served upon the reputed owner or owners, or agent or person in possession of said property in every case in which said Boards of County Commissioners acting as boards of control and review shall value any property which has been omitted to be so valued by the assessors of the proper assessment districts. Each Board of County Commissioners acting as a board of control and review, while engaged in the performance of its duty, shall have power to call the several assessors or any of them, by whom any returns were made before it, at any time in order that the said returns so made by the said several assessors be to it fully explained.

Sec. 21. Each board of control and review shall, with the aid of their respective clerks, enter and record in a book or books to be provided for the purpose an accurate and fair