and proper to examine for the purpose of obtaining information to make or complete said assessment. The said assessors within thirty days of the date of their appointment, unless the time be extended by the commissioners, shall return the assessment made by them to the commissioners under their hand, and the commissioners shall cause at least one week's notice of the return of the same to be given in one or more newspapers published in said town, naming a time not to exceed ten days in which they shall receive and hear objections. The return of the assessors shall be open to the inspection of taxpayers, and anyone feeling aggrieved at the action of the assessors in assesing his property may within the time limited appear before said commissioners, who may upon hearing order or change any assessment appealed from, either by decreasing or increasing the same. The commissioners at any time, of their own motion or on petition of any taxpayer, when they shall deem the assessment of any owner's property to be wrong, may cause such owner to appear before them at a certain time to be named in said notice, at which time they may assess, add to, decrease or increase the assessment of the owner so notified; and said commissioners shall have power and authority to require the owner, possessor or claimant of any property liable to assessment to give them such full and accurate statement of his property as may be necessary to enable said commissioners to ascertain the value thereof, the same to be under the oath of such person; and if any person being the owner, possessor or claimant of any property liable to assessment hereunder shall fail, neglect or refuse within the time limited by said notice to render such statement, the said commissioners, upon their own knowledge and upon such information as they may be able to obtain with reference thereto, shall value said property at the full cash value thereof, and the same shall be considered as the assessment until altered by said commissioners sitting to hear appeals and correct errors; and the commissioners may levy a tax on the assessable property within the corporate limits of said town not exceeding one hundred cents on the one hundred dollars' worth of assessable property.

SEC 2. *And be it enacted,* That this Act shall take effect from the date of its passage.

Approved April 11, 1910.