

shall be provided, and all franchises and easements held and exercised in said town or hereafter granted, shall be taxed for corporate purposes; provided, however, that lands lying within the corporate limits of said town, which in the judgment of said commissioners are used only for agricultural purposes, shall not be taxed hereunder to a depth greater than 125 feet from the side line of any of the streets and alleys of said town to which said lands or any part thereof may be contiguous. The commissioners may whenever they think the public interest requires it, appoint three taxpayers, residents of said town and men of good judgment, to assess said property. Each of said assessors, before entering upon his duties as such, shall take and subscribe to an oath before a Justice of the Peace or Notary Public residing in said town, a copy of which oath shall be returned to the commissioners, that they will well and truly, without partiality or prejudice, perform the duties of assessor, and diligently value and assess at the full cash value thereof all property subject to taxation in said town. They shall value and assess the real estate and the improvement thereon separately, describing such real estate so the same may be identified, and list all other property. The commissioners may by ordinance further provide for the manner of conducting said assessment and for assessors obtaining information; and power and authority is hereby given to each assessor appointed as aforesaid, and each of said commissioners, to administer an oath to all such persons as they may deem necessary 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 assessing 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