

Section 9. (A) As soon as may be after the passage of this Act, and on or before the 15th day of March in each succeeding year, the Council shall, by resolution, appoint one or more persons whose duty it shall be either to make a new assessment of all real and personal property within the limits of the town, according to such regulations as the Council may prescribe, or to revise the present assessment: (1) by making such changes or corrections therein as may be deemed just and proper, (2) by adding thereto any property subject to taxation not appearing in the previous assessment, and (3) by ascertaining, so far as may be, all changes of ownership up to the date of such revision; to the end that all property may be assessed and taxed in the names of the legal owners thereof at the time of the annual assessment or revision; *provided, however,* that in the case of property passing by descent, or property in the course of administration under will or otherwise, it shall be sufficient to assess and tax the same to the "estate" of the deceased owner, and provided further, that if the ownership of any property cannot, by reasonable diligence, be ascertained, the same may be taxed to the occupant thereof, and if there be no occupant, then to "unknown owner."

(B) The person or persons making the assessment or revision shall report to the Council as soon as practicable the result of their labors. The Clerk shall, immediately upon the filing of this report, notify every person the assessment of whose property is either increased or diminished by said report, of the fact and amount of such increase or decrease and of the time and place of the meeting of the Council hereinafter provided for. Said notice shall be served by the Bailiff on all such persons residing in said town; as to such persons not residing in said town, the Clerk shall mail said notice to the last known postoffice address of such non-resident. The Council shall, at the first regular meeting after the filing of the report above mentioned, hear and determine all appeals or complaints in regard thereto, adjourning from time to time so long as may be necessary for that purpose. Notice of hearing shall be posted up two weeks before the date thereof in at least five conspicuous places in the town.

(C) After all appeals and complaints have been heard and determined, the Council, by an ordinance to be passed not later than the last day of June following the ordering of the assessment or revision, shall adopt such assessment or revised assessment as the assessment for the ensuing year.