

the party assessed, the property with which he is assessed, and the amount of the assessment of each piece of property. The Town Clerk and Treasurer shall thereupon notify the owners of the properties assessed, in case such owners are known, of the amounts respectively assessed against them, by placing notices in the United States mail with sufficient postage prepaid, addressed to them at their last known postoffice address; in case the owners or any of them are unknown, such notices shall be left or set up upon the premises assessed, and the placing of such notice in the mail or the leaving it or setting it up upon the premises, as the case may be, is hereby declared to be sufficient notice of said assessment. If the owner of any property assessed shall feel aggrieved by such assessment he may appeal to the Mayor and Common Council within ten days from the giving of the notice above provided for. The Mayor and Common Council is hereby constituted a Board of Appeal and Equalization of such assessment and may make such deduction from or addition to such assessment after hearing as to them may seem reasonable and just.

After all of such appeals shall have been heard the assessment lists as corrected shall be transferred to an assessment book by the Town Clerk and the Treasurer, which book shall be the basis for levying all taxes in said town. The Mayor and Common Council may provide by ordinance for certain days within each year at which assessments may be corrected by them; on such days they may sit as a Board of Equalization and Review and may increase, decrease, or correct any assessment which they may find to be at such time improper.

Section 19. That the Mayor and Common Council shall have power to levy on or before the 30th day of June, in each year, taxes at such rates as they may find necessary to meet anticipated expenses for the coming fiscal year, not, however, to exceed 40 cents on the \$100 on the assessment for all general purposes. All taxes for special purposes authorized under this Act, or under any succeeding Acts shall be levied at the same time, and all taxes so levied shall be a lien on any and all property of the person, partnership or corporation against whom they may be levied. The taxes so levied shall be due and payable on the first day of August next succeeding the levy thereof, and shall be in arrears and subject to interest from and after that date. It shall be the duty of the Town Clerk and Treasurer within 30 days after the levy has