

assess the property mentioned in the return unless cause to the contrary be shown on or before ten days from the date of said notice; and in the event no good cause to the contrary be shown within the time limit mentioned in said notice, the County Commissioners shall proceed to assess such property to the person appearing on the return as the owner. It shall be the further duty of said board to examine for the purpose of revaluation or reassessment all of the property in the Seventh Election District of Montgomery County during the year 1932 and during each fifth year thereafter; all of the property in the Thirteenth Election District during the year 1933 and during each fifth year thereafter; all of the property in the Tenth, Fourth and Fifth Election Districts during the year 1934 and each fifth year thereafter; all of the property in the Eighth, Sixth, First and Ninth Election Districts during the year 1935 and during each fifth year thereafter; and all of the property in the Third, Eleventh, Twelfth and Second Election Districts during the year 1936 and during each fifth year thereafter. Following the examinations above authorized as speedily as possible following the completion of the examination of all the property in any election district the said Board of Assessment shall make a return to the Board of County Commissioners under oath setting forth the following information: a brief description sufficient for identification of each item, piece or parcel of real or personal property in such district, the name or names and address of the owner or owners thereof, the valuation of said property then appearing on the assessment books of the said county and any new valuation or assessment established by said Board of Assessment at the full cash value thereof; the land shall be itemized by either the acre or square foot unit of valuation and each gradation of the rate of valuation in any one parcel or ownership shall appear as a separate item and all dwelling houses and business structures and all other structures having a cubical content of more than 6,000 cubic feet shall be assessed on a cubic foot valuation and the rate of assessment and the total assessment shall be set out for each structure; every building or structure with an assessed value in excess of \$100.00 shall be enumerated as a separate item. It shall then be the duty of the clerk of the Board of County Commissioners of Montgomery County to mail to the postoffice address of each person as shown by said return a written notice warning such person of the intention of the Board of County Commissioners upon a day named in said notice, which