

date shall be not less than ten days after the mailing of said notice, to assess to such person the property appearing on said return, to belong to such person the property thereon mentioned at the valuation set by said Board of Assessment on the return unless cause to the contrary be shown on or before the expiration of ten days from the mailing of said notice; and in the event that no good and sufficient cause to the contrary be shown within such period the Board of County Commissioners shall proceed to assess such property to the persons appearing on said returns to be the owners thereof at the valuation placed thereon by the Board of Assessment, but the Board of County Commissioners may, in its discretion, by a duly recorded resolution, alter or amend the valuation placed on property on the return of the assessors before the mailing of such notice, provided that the notice above mentioned shall contain the valuation determined by such alteration or amendment and may after the mailing of said notice and the expiration of the period thereof decrease or increase the valuation on said return, provided that a due and proper hearing shall be given to the owner or owners of such property: the Board of County Commissioners following the procedure above set forth shall cause all of the property mentioned on said return to be included among the assessment or tax rolls of the county at the new valuation fixed by it, or if no change be made at the same valuation as then appearing on said rolls for the purposes of the next annual tax levy following such reassessment, but the property on the returns for the Seventh Election District made in the year 1932 shall not be included on said rolls for tax purposes until the levy of the year 1933. The Board of County Commissioners of Montgomery County is hereby directed, authorized and empowered to publish in one or more newspapers of general circulation in Montgomery County immediately following the completion of any general reassessment of property in any election district as herein provided, a full and detailed list of all assessable property in Montgomery County, such list to be divided and published by election districts and by subdivisions so as to show its relation to contiguous property, in so far as practicable. Such publication shall contain 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 assess-