

missioners proposes to assess to such person the property appearing on said return to belong to him at the valuation fixed by the Board of Assessment unless good and sufficient cause to the contrary be shown to the County Commissioners not more than ten (10) days from the date of such written notice.

In the event that no such cause is shown within such period the Board of County Commissioners shall assess such property to the owner (or owners) thereof, as shown by said return, at the valuation fixed by the Board of Assessment.

(b) (1) Before the mailing of such notice the Board of County Commissioners may, in its discretion, by a duly recorded resolution, alter or amend any valuation fixed by the Board of Assessment. In such case, said written notice shall state the valuation determined by the Board of County Commissioners.

(2) If at least ten (10) days have elapsed after the mailing of such written notice the Board of County Commissioners may, in its discretion, by a duly recorded resolution, alter or amend any valuation fixed by the Board of Assessment only after a public hearing of which reasonable notice has been given to the owner, or owners, of the property affected.

(c) The Board of County Commissioners, following the procedure above set forth, shall cause all of the property mentioned on any such return to be included among the assessment books of the county at the most recent valuation of such property for the purposes of the next annual tax levy following such assessment (or re-assessment).

190F. Assessment of 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.

190G. (a) Any change in the assessment lists of said county, made by said County Commissioners shall be published in one or more newspapers of general circulation in Montgomery County, and shall disclose the original valuation of said property by the Board of Assessment and the new assessment as established by the said County Commissioners.

190H. The Board of County Commissioners shall furnish automobiles to the Board of Assessment and its deputies for