

Supervisor of Assessments of the County, to the County Commissioners giving a description of said property, the name and address of its owner (or owners) and its value as fixed by the Board of Assessment.

The Clerk of the Board of County Commissioners shall then mail to each person shown on said return as the owner of unassessed property a written notice of the intention of said Board to assess such person, the property appearing on said return to belong to him at the valuation set by said Board of Assessment unless good and sufficient cause to the contrary be shown not more than ten days from the date of said notice. In the event that no such cause is shown the County Commissioners shall assess such property to the person appearing on the return as its owner at the valuation placed thereon by the Board of Assessment.

190D. As speedily as possible following the completion of the review of all the property in any one of the Districts to be the districts or classes of property established as provided in this Act, The Board of Assessment in conjunction with the Supervisor of Assessments of the County, shall make a return under oath to the Board of County Commissioners setting forth the following information:

(1) A brief description sufficient for identification of each item of taxable property in such district; and

(2) The name and address of the owner (or owners) thereof; and

(3) The valuation of said property then appearing on the assessment books of the said County; and

(4) Any new valuation established by said Board of Assessment at the full cash value thereof.

190E. (a) The Clerk of the Board of County Commissioners shall mail postage prepaid to each person listed on any such return made by the Board of Assessment to the County Commissioners, a written notice to the effect that the Board of County Commissioners 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.