

answer thereto or present such proof as he may desire in the premises.

(b) Such notice shall be served on such person at least ten days before the day of hearing appointed therein, in the following manner, that is to say, either (1) by personal service in the manner in which original process in an action at law is required to be served, by the sheriff, or (2) by leaving a copy of such summons at such person's last place of abode, or (3) by placing a copy of the notice in the United States mail postage prepaid, addressed to such person at his ordinary post office address for the receipt of mail, provided also that a record of the date of mailing and manner of addressing said envelope shall be contemporaneously made and carefully preserved among the records of the assessing authority, or, (4) if the property to be assessed or classified be real estate or tangible personal property and the owner thereof is unknown or a non-resident or cannot be found or served in any manner hereinabove authorized, then by serving such notice upon the person, if any, in actual custody and possession thereof or if no person be found in actual possession or custody thereof, then by posting the same conspicuously upon such real estate or tangible personal property; provided that if the mail address of such person be known, even though he be a non-resident, it shall be the duty of such taxing authority (though not a condition precedent to the validity of the assessment), to mail a copy of the notice to such address.

(c) Such notice may be accompanied by such interrogatories pertinent to the assessment and/or classification of such property or any other property belonging to the person to whom the notice may be addressed as the Town Commissioners may authorize.

(d) Any person notified as aforesaid may make answer to such interrogatories, if any, under oath, either orally or in writing, and appear before the Town Commissioners either personally or by an attorney or agent on the day so fixed, or on any later date to which the hearing may be adjourned, and present such proof and arguments as he may desire in the premises; and in the event of his failure to appear as aforesaid the Town Commissioners may make or increase the assessment or change the classification ex parte according to their best judgment and information.

(e) The provisions of this section requiring notice shall be deemed to be complied with if notice be given to the person charged with payment of the tax, even though he may be liable for account of shareholders or other persons.