

**CHAP. 103.** taxable property in each election district; which returns or certificates shall be recorded separately in well bound books, to be provided for the purpose, (one to each district) and safely kept by the county commissioners.

Time in which the assessment shall be completed

**SEC. 7. And be it enacted,** That the assessors under this act shall complete the assessment and valuation herein provided for, and make out the proper returns or certificates, and leave or file the same with the clerk or in the office of the county commissioners, on or before the first Monday of December next; at which time there shall be a special meeting of the county commissioners, who may ratify and confirm, or reject the returns of the assessors; and should the assessors fail to complete the assessment and valuation provided for by this act on or before the said first Monday in December next, or should the returns made by them be rejected, the county commissioners may allow them such further time to complete the assessment and valuation, or to make out new returns, as the said commissioners in their discretion, may think proper; *provided*, the same does not exceed six months; and at the first regular, stated or other meeting of the said commissioners after the expiration of such further time, if allowed, if the returns or certificates are then completed, the said commissioners may ratify and confirm, or altogether reject the same.

Proviso

Persons not assessed to \$50, exempt from taxation

**SEC. 8. And be it enacted,** That no person whose property shall not be assessed or valued to the amount of fifty dollars, shall be liable for, or chargeable with any tax, assessment or charge to be imposed in virtue of this act.

Right of appeal

**SEC. 9. And be it enacted,** That if any person or persons, corporation or corporations, whose property may be assessed and valued under this act, shall think him, her, it or themselves aggrieved by such assessment or valuation upon the grounds that the same has been assessed and valued too high, or at an unfair rate according to the assessment and valuation of other similar property in the same neighborhood or district, or shall think him, her, it or themselves aggrieved at any other proceedings of the assessors under this act, he, she, it or they may appeal to the county commissioners at any time previous to the expiration of one year after the final ratification of the returns of the assessors; and the said commissioners shall fully and fairly hear and determine every such appeal; and if in their opinion, or in the opinion of a majority of them, the assessment or valuation complained of is too high, or partial and unfair, they shall diminish, increase or adjust the same according to the principles of justice and equality; or if the appeal should be against any other proceedings of the assessors under this