

years, not exceeding four (4) years in all, in the same manner as other property is subject to taxation. The levy for each and every year by the Town Commissioners shall be deemed and taken to have covered and embraced all property which was not assessed, but which ought to have been assessed, for the year for which any such levy was made.

83. (Notice) (a) Before any assessment shall be made or changed exclusively by the Town Commissioners or any classification of any property changed, it shall be the duty of the Town Commissioners to notify the person against whom it is proposed to make or change such assessment or change such classification by a written or printed notice, appointing a day for such person to make 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 notice 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.