

property of any incorporated body or unincorporated association the assessors shall be entitled to call before them and examine, under oath, such of the officers thereof as they may see fit. If any person shall refuse to make oath or to answer under oath, or if any person shall resist the assessors or any of them in the discharge of their duty, the person or persons so offending in either of said cases shall be guilty of a misdemeanor, and upon conviction shall be subject to pay a fine of twenty-five dollars and costs, and shall stand committed until fine and costs are paid. When a general assessment is about to be made the Mayor, before the assessors begin their work, shall give notice thereof of the names of the assessors once a week, for two successive weeks, in one or more of the weekly newspapers published in said town. And the said assessors shall, within sixty days from their qualification, make return of their assessment to the Mayor and Council, and any one feeling aggrieved at the valuation of his or her property by said assessors may at any time, within thirty days after such return, appeal from such valuation to the Council, who, on good cause shown, may make any change or alteration in said assessment which they think proper and right; and all taxpayers may inspect the books of assessment or any other of the public record books of said town free of charge. It shall be the duty of the Council from time to time to add to and include in the assessment all taxable property omitted by the assessors, all property acquired since the assessment or brought into the town since the assessment, and all improvements made upon real estate in said town since the assessment, and the Council shall value any property that has not been placed on the assessment books, and they shall also value any improvements made; but before entering the same on the assessment books, they shall give notice to the party or parties concerned to appear and show cause, if any they have, why the said property and improvements should not be entered on the assessment books as they have valued the same. If the party or parties fail to appear, or if on appearance they fail to show cause to the satisfaction of the Council, the Council shall cause the said property or improvements to be entered on the assessment books at such value as they think proper and right, and the facts shall be noted on the minute book. And in each year, at least twenty days before the general levy is made, the Council shall sit on three successive days to correct the assessment, as well as to pass upon all bills and accounts against the town for current expenses during the preceding year; they shall give notice of said sitting at least twenty days before the first day thereof, either by handbills posted in a number of conspicuous places in said town or by advertisements published in some newspaper printed in said town; they shall at said sittings hear application for a change in any assessment already entered in the assessment book, and they may in advance notify any person or persons to show cause why their respective assessments shall not be changed. They may also give notice to any party or parties that they propose to assess him, her or them with property not on the assessment book or for improvement made to property. In all cases affecting property already on the assessment book where applications have