

amined, but any ratepayer shall be entitled to examine and take a statement from the said Property Book of his own property without fee.

24. For the purpose of making any assessment in the said City the Assessors shall prepare a list of all persons and bodies liable to be assessed in the said City, with an appraisal of their properties and income made in accordance with the provisions of this Act, with columns for extending the rating and assessment, which list shall before and until the rating is extended, be called the Appraisement List.

25. When and so soon as the appraisement List is completed, the Principal Assessor shall proceed to preface the same as hereinafter mentioned and to enter and extend the rating, which rating shall be made in accordance with the provisions of this Act, and when the said prefacing, entering, and extending of the rating shall be completed, the said Appraisement List, with the rating so extended, shall then be called and known as the Assessment Roll, and shall be forthwith submitted to the said Board of Assessors for their approval, and shall upon such approval be deemed to be perfected.

26. A basis for the calculation and extending of the rating of any assessment shall be prepared by the said Assessors, setting forth the several amounts ordered to be assessed for the several purposes, with the rate of tax upon each one hundred dollars of rateable value of property and income, which basis shall be prefaced to the Appraisement List in completing the Assessment Roll.

27. The Preface or Basis and the Assessment Roll shall severally be made and prepared according to the forms in the Schedule to this Act provided or as near as may be thereto, and no other or greater detail than is set forth in the said forms shall be required. All the columns of the Roll shall be added up and footed with the totals thereof. No fractional part of a cent need be calculated, but approximation may be made in case of fractional parts of a cent appearing in any part of a calculation or completion of the assessment.

28. So soon as the Assessment Roll has been perfected as aforesaid, it shall be signed by the Chairman of the Board of Assessors, and be by him immediately placed in the hands of the City Treasurer of the said City.

29. For the purposes of this Act the City Treasurer shall be the Collector and Receiver of City taxes, and his receipts for City taxes shall be signed by him as "Collector and Receiver of City Taxes," which receipts shall be in the form prescribed in the Schedule to this Act.

30. The City Treasurer on receiving the said Assessment Roll shall forthwith cause to be published in two or more of the newspapers printed in the City, and by handbills posted up in each Ward of the City, a notice that he has received the said Assessment Roll and that all persons assessed in the City shall be entitled to a deduction or discount of five per centum on the amount assessed against them respectively upon payment of their respective rates to the City Treasurer within thirty days after the first publication of the said notice, and the City Treasurer shall immediately upon such notice being published and posted as herein directed, make affidavit before the Mayor or City Clerk that such notice has been duly published and posted, and shall annex a copy of such notice to such affidavit and file such affidavit in the Office of the City Clerk; a certified copy of such affidavit

and of the notice thereto annexed, under the hand of the City Clerk, shall be evidence in all Courts of the due publication and posting of such notice and of the contents thereof.

31. The City Treasurer, upon receipt of the said Assessment Roll, shall also immediately prepare, or cause to be prepared, a notice to each person named in such Assessment Roll, in the form in the Schedule to this Act provided, which notice, when so prepared, shall forthwith be delivered to a Constable to be appointed for that purpose by the City Council, who shall without delay serve the said notices upon the respective persons to whom they may be respectively addressed, either personally or by delivery at the place of business or residence of such persons, or in case of non-residents to any agent of such non-resident, and when served such notice shall for the purposes of this Act be deemed and taken to be a demand of the rates and taxes. Any rate payer paying his taxes before the expiration of the thirty days mentioned in the last preceding section, shall be entitled to a discount of five per cent. upon the amount of his taxes.

32. Immediately upon the expiration of the thirty days mentioned in the thirtieth section of this Act, the City Treasurer shall by publication in two or more of the newspapers printed in the City, and by handbills posted up in each Ward in the City, give notice that the Assessment Roll remains in his hands as Collector and Receiver of Taxes (as hereinafter provided), and that all persons who have not paid within the thirty days as aforesaid are defaulters, and unless payment be made by them respectively at the expiration of the time mentioned in the demand of the rates or taxes, payment will be enforced without delay. Provided always, that this section shall be construed in all Courts to be directory only, and no execution or warrant shall be deemed to be improperly or unlawfully issued by reason of this notice not having been given or of there being no evidence thereof.

33. If any person assessed under or by virtue of this or any other Act of Assembly made or to be made, shall not pay the amount for which he is liable under such assessment at the expiration of the time mentioned in the demand of the rates and taxes, the City Treasurer may issue execution against the person so assessed according to the form prescribed in the Schedule to this Act, which execution may be executed by any of the City Constables according to the tenor thereof; provided always, that proof of the service of the notice of demand of the rates and taxes shall be first certified under oath by the person who served such notice before the Mayor, or in his absence any Justice of the Peace resident within the City; and also provided, that no execution shall issue until after the expiration of the thirty days mentioned in the thirtieth section of this Act, nor until the expiration of at least ten days from the time of the service of the notice mentioned in the thirty first section of this Act or in the next succeeding section hereto, as the case may be.

34. In the event of any omission or neglect on the part of the Treasurer in issuing the notice mentioned in the said thirty first section, or of any irregularity therein, or of any omission, neglect or irregularity on the part of the Constable in serving the same, the City Treasurer may issue a new notice in the same form as provided in the said thirty first section, which shall be served in the same manner as provided in the said thirty first section, and have the like effect.

35. When any person made liable to pay any assessment shall not reside within the limits of the City, or shall have