

only, at twenty-five pounds of yearly value; every phæton, or other open carriage with four wheels, kept for pleasure only, at twelve pounds ten shillings of yearly value; and every waggon, or other carriage or gig, kept for pleasure only, at five pounds of yearly value; every two-horse sleigh, kept for pleasure only, at twelve pounds ten shillings yearly value; and every one-horse sleigh, kept for pleasure only, at ten pounds of yearly value.

Assessor to be sworn.

L. *And be it further enacted by the authority aforesaid,* That every Assessor of the Town, before entering on the duty of such Assessor, shall be first sworn by the Mayor of the Town faithfully and impartially to perform and fulfil the duties of Assessor to the best of his knowledge and ability; which said oath the Mayor of the said Town is hereby authorised to administer.

Duties of Assessor;

LI. *And be it further enacted by the authority aforesaid,* That it shall be the duty of the Assessor of the said Town to make such valuation as aforesaid as soon as conveniently may be on the requisition of the Mayor, in pursuance of any resolution of the Common Council, authorising such valuation as aforesaid; and also to leave for every person so rated, whether he shall reside within the Ward in which such property is situate, or elsewhere in the said Town, at the residence of such person, a notice of the rent or yearly value of the property in respect whereof he shall be so rated; and immediately after such assessment or yearly value shall be completed, the Assessor or Assessors respectively shall deposite with the Clerk of the Common Council of the said Town, distinct rent or assessment rolls, books or returns, of the said yearly rents or value which shall be rated as aforesaid; and in case any person shall think himself over-charged in such rent or assessment roll, book or return, it shall and may be lawful for such person, within six days next after the said notice shall have been given or left at his residence as aforesaid, to give notice, in writing, to the Clerk of the Common Council of the said Town, of the over-charge complained of; and the same shall be tried by a Court of five Members of the Common Council, to be appointed by the said Common Council for the purpose of hearing and determining such complaints, at such times and meetings of the said Court as the Members composing the same shall direct and appoint, reasonable notice of such time and meeting to be given to the complaining party, and to the Assessor who shall have made such rate; and the Court, after hearing the complaining party and his witnesses, upon oath (or affirmation, as the case may be,) shall, by a majority of voices or votes, finally decide and determine upon such complaint, and affirm or amend the return of the Assessor accordingly: *Provided always,* that if the said complaining party shall neglect to appear at such meeting

Notice to persons whose property shall be assessed;

Power of appeal against overcharge;

Court for the trial of such appeals;

Notice to Appellant and Assessor;

If Appellant fail to appear, Court may give decision;