

give notice to the party, and to the Assessor or Assessors of the time when the matter will be tried by the said Court, and the matter shall be decided in the same manner as complaints by a party assessed, and the roll as finally passed by the court and certified by the clerk as so passed, shall be valid, and shall bind all parties concerned notwithstanding any defect or error committed in or in regard to said roll.

26.—The Clerk shall post up in the Town Hall or his office, or such other place in the Town as the Warden shall direct, a list of all complainants on their own behalf against the Assessor's return, and of all complaints on account of the assessment of other parties, stating the name of each with a concise description of the matter complained against, together with the time when the court will be held to hear such complaint, which list may be in the form given in the Appendix—Schedule B. Notice as per form in the Appendix—Schedule C—shall be left at the place of residence or business of the complainant, if resident of the town, and if any non-resident mailed to their address or left on the premises assessed at least five days before the meeting of said court; like notices shall also be delivered to or left at the place of business or abode of the Assessors.

27.—The roll shall be made up and delivered in not later than the first day of February in each year, or at such other time as the Council shall by resolution nominate and appoint.

28.—The Court of Appeal and Revision shall be held whenever practicable before the first day of March in each year.

29.—When the roll is completed, it shall be handed to the Town Clerk and laid before the Council, who shall thereupon make estimates of all sums which may be required for the lawful purposes of the town for the ensuing year, making due allowance in such estimates for the abatement, losses and expenses which may occur in the collection of the taxes and of the tax on non-residents, and for taxes which may not be collected, and the Council shall authorize the levying and collection of a rate or rates of so much on the dollar on the assessed value of the property thereon, as in the judgment of the Council shall be sufficient to raise the sum or sums required on such estimate or estimates.

30.—The Town Clerk shall procure a book for each Ward, to be called the Assessment Book for Ward— as the case may be, in which he shall set down and enter the names in full of each party assessed in their respective Wards, and the correct assessed value of the real and personal property of each party, and the values so set down shall be taken from the assessment roll after the same shall have been finally settled and revised by the Court of