

18. The said City Council shall have power, whenever they may deem advisable, to appoint three assessors or valuers of property, and it shall be the duty of the said valuers to estimate the taxable property in the said city, distinguishing each category according to its real value, and in the manner, and within the periods, which shall be fixed by the said council.

19. Every person so appointed valuator shall be bound before proceeding to the valuation of any property in the said city, to take the following oath before the mayor of the said city or before a councillor, to wit : " I (AB) having been appointed one of the valuers of the City of Sherbrooke, do solemnly swear that I will diligently and honestly discharge the duties of that office, to the best of my judgment and ability. So help me God."

20. The valuers who shall be appointed for the said city, shall be proprietors of real estate in the said city, of the value of at least six hundred dollars currency of this province.

21. When the valuers shall have made a valuation of all the taxable property of the said city, the valuation-roll shall be placed in the hands of the Secretary-Treasurer, and shall be revised in the manner provided by the municipal code ; provided always, that if the said valuation-roll shall have been declared closed, and any property in the said city should suffer any considerable diminution in value, either through fire, demolition, accident or any other reasonable cause, it shall be lawful for the said council upon the petition of the proprietor to remit such portion of the taxes laid on such property for the then current year as, after a report by the valuers of the diminution referred to, shall seem right ; and provided also that the said valuers shall, when directed by the said council, make a yearly valuation of the stocks in trade held in the said city.

22. At the first meeting after each annual municipal election, two persons shall be appointed by the said City Council, to be auditors of the accounts of the said council ; and such auditors shall take the following oath before any one of the justices of the peace residing in the said city ; that is to say :

" I (A. B.) having been appointed to the office of audi-