to see that the last statement issued by his predecessor was correct, and if he does not find it so to report immediately to the mayor and get instructions to go back into the work of the previous year and find wherein the statement was wrong.

In the present case we shall assume that the statement is correct, and the auditor ready to go on with the work of the current year.

His first duty should be to check the assessment roll with the town plan, and to see that all assessable property is assessed. He should also see that all reductions or alterations made in the assessment are authorized by the court of revision.

Having satisfied himself on this score, he should see that the total of the assessment as entered in the tax roll agrees with the assessment.

The next operation will be to prove the taxation, and it is not necessary that each individual tax should be worked out. If the totals are correct, the auditor is justified in accepting the details as correct in this particular case.

Charges to properties for local improvements must be verified from the local improvements register.

The total column for current purposes may then with advantage be proved.

Arrears of taxes must be most carefully verified from the previous roll and the full total of the roll proved thereafter.

In checking the tax receipt duplicates, the auditor will be careful to check from the last duplicate initialed by his predecessor, and subsequent receipts into the previous roll as far as entered therein, after which the duplicates may be checked into the tax roll. Here a word of advice may with advantage be offered to auditors. Never under any circumstances allow a receipt issued after the close of the year to be included in current work. Too often this is overlooked with disastrous results.

Having proved the total of cash receipts in tax roll, it next devolves upon the auditor to check the said receipts in