

tried by the Court, and the matter shall be decided in the same manner as complaints by a person assessed.

The clerk of the Court shall post up in some convenient and public place within the municipality or ward, a list of all complainants on their own behalf against the assessors' return, and of all complainants on account of the assessment of other persons, stating the names of each, with a concise description of the matter complained against, together with an announcement of the time when the Court will be held to hear the complaints, but no alteration shall be made in the roll, unless under a complaint formally made according to the above provisions.

The clerk shall also cause to be left at the residence of each assessor, a list of all the complaints respecting his roll.

OMISSIONS FROM ASSESSMENT ROLL.

If at the yearly settlement to be made on the first day of May, it appears to the treasurer that any land liable to assessment has not been assessed, he shall report the same to the clerk of the municipality, and the clerk shall enter such land on the collector's roll of the current year or on the roll of non-residents as the case may be, as well for the arrears omitted of the year preceding only (if any) as for the tax of the current year; and the valuation of such land so entered shall be the average valuation of the three previous years, if assessed for the said three years, but if not so assessed, the clerk shall require the assessor or assessors for the current year to value such lands and it shall be the duty of the assessor or assessors to value such lands when required and certify the valuation in writing to the clerk; and the owners of such lands shall have the right to appeal to the council at its next or some subsequent meeting after the taxes thereon have been demanded by the collector, but within fourteen days after such demand, which demand shall be made by the collector before the tenth day of November, and the council shall hear and determine such appeal on some day not later than the first day of December.

IV. Non-Resident Lands.

As regards the lands of non-residents who have not required their names to be entered on the roll, the assessors shall proceed as follows:—

(1) They shall insert such land in the roll, separated from the other assessments, and shall head the same as "non-residents land assessments."

(2) If the land be not known to be sub-divided into lots, it shall be designated by its boundaries or other intelligible description.

(3) If it be known to be sub-divided into lots or be part of a tract known to be so sub-divided, the assessors shall designate the whole tract in the manner prescribed with regard to undivided tracts, and if