

needed, or be requisite, to render the assessment binding and effective.

SEC. 16. On or before the first Monday in August, in each year, the Assessor shall complete his list or assessment roll, and shall attach his certificate thereto, and deliver it and the books, and any map he may have accompanying the same, to the Clerk of the city; and the Clerk shall thereupon notify the Board of Equalization, and the tax payers, of the facts, by posting three notices, specifying the time of the meeting of said Board for the purpose of equalizing the taxes. Said roll shall be kept open in his office, for public inspection.

SEC. 17. It shall be lawful for the Assessor, at any time subsequent to the first Monday in August, and prior to the last Saturday in October, of each year, to assess any property which shall not be on the regular list, and he shall enter such assessment in a separate portion of the tax list or assessment roll, under the head of "Subsequent Assessments," and shall deliver the original assessment, or a true copy thereof, to the Clerk of said city, to be by him compared with the entries on the assessment roll, which subsequent list shall be certified to by the Assessor.

#### BOARD OF EQUALIZATION.

SEC. 18. The Mayor of said city, the President of the City Council, the City Marshal and the Clerk of the city, shall constitute a Board of Equalization, and said Clerk shall be the Clerk of said Board. The Board shall meet on the second Monday of August, and shall continue in session from time to time, until the business of equalization, presented to them, is disposed of; *provided*, however, they shall not sit after the first Monday in September, except as hereinafter provided. The Board of Equalization shall have power to determine all complaints made in regard to the assessed value of any property, and may change and correct any valuation, either by adding thereto, or deducting therefrom, if they deem the sum fixed in the assessment roll too small or too great, whether said sum was fixed by the owner