

within the county, and the service of the summons shall be deemed complete at the expiration of twenty days from the time of being thus posted.

SEC. 36. The summons issued from a Justice's or Mayor's Court, under the provisions of this Act, shall be made returnable on the tenth day from the date of its issuance, and shall, on the day of its issuance, be delivered to the Marshal or Constable, for service, and shall be served personally, at least two days before the return day, and it shall be the duty of the officer in whose hands the summons is placed for service, on the second day after he has received the same, if he has been unable to find the defendant in the city, to deposit a copy of the summons in the post office of said city, directed to the defendant; and, also, to post a copy in a conspicuous place at the Council room door, for six days, at the end of which time the service shall be deemed complete, and for all purposes, shall be as effectual as if the summons had been served personally.

SEC. 37. The defendant may answer, which answer shall be verified:

*First*—That the taxes have been paid before suit.

*Second*—That the taxes and costs have been paid since suit, or that the property is exempt from taxation, under the provisions of an Act of the Legislature.

*Third*—Denying all claim, title, or interest in the property assessed, at the time of the assessment.

*Fourth*—Fraud in the assessment, or fraud in failing or neglecting to comply with the provisions of this Act, by which fraud, the party, or property assessed, has suffered injury.

*Provided*, however, that the acts herein required, after the assessment, shall be deemed directory merely, and no other answer shall be permitted.

SEC. 38. The delinquent list, or a copy thereof, duly certified as before provided, showing unpaid taxes against any person, or property, shall be *prima facie* evidence in any Court, to prove the assessment, the property assessed, the delinquency, the amount of taxes due and unpaid, and that all the forms of law, in rela-