

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 or the Assessor; except, that in cases where the person complaining of the assessment has refused to give the Assessor his list, under oath, as required under this Act, no reduction shall be made by the Board of Equalization in the assessment made by the Assessor; and if the Board of Equalization shall find it necessary to add to the assessed valuation of property on the assessment roll, they shall direct the Clerk to make a list of the names of all persons whose assessments have been so added to, and opposite the name of each person on said list they shall state the amount so added on the assessment roll, a copy of which list, certified to by said Clerk, shall be posted at some public or conspicuous place in said city, which list shall be posted prior to the first Monday in September; and it shall also contain a notice that the Board of Equalization will again meet, on the second Monday of September, to hear and determine any and all complaints in relation to said increased assessment. And the Board shall meet on the second Monday of September for said purpose, and may, if necessary, continue in session, from time to time, during said week; but no person shall be entitled to be heard in the matter, unless he shall make affidavit that he did not appear before said Board in August, or if he did so appear, that he had no knowledge of such increased assessment or valuation while said Board were in session in September; and any and all changes which said Board shall then make, shall at once be entered on the assessment roll or list, and the same shall also be noted on the original increased assessment list.

SEC. 19. During the session of the Board of Equalization, the Clerk shall enter upon the assessment roll all the changes and corrections made by the Board, and he shall also add up the columns of valuation of each description of property on the roll; and on or before the third Monday in September, as to the original assessment roll, and on or before the second Monday in November as to the subsequent assessment roll, he shall deliver a corrected roll, duly certified by him, or certified copy thereof, to the Tax Collector.

SEC. 20. Upon the first Monday in November, the Board of Equalization shall again meet, to equalize the subsequent assessment made by the Assessor, and to hear complaints, as provided in the foregoing sections. A quorum of said Board shall consist of three of any of the persons composing said Board, and a quorum of said Board shall be sufficient to constitute the Board of Equalization, and for the transaction of business; and, should the Clerk be absent at any of the meetings of said Board, said