

And no further description of personal property than that required by the foregoing provisions of this section shall be 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, and all the original lists of property given to him, 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 (assessment) shall be certified 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 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 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

E. J. KELLY & CO. sell all of the Real Estate in Oakland.