

quired within the same time to furnish the assessor and collector of taxes a true statement, verified by affidavit, of all goods, wares and merchandise owned or kept on hand by such merchant on the 1st day of January. Any merchant failing to comply with this requirement shall be liable to such fine as may be imposed by ordinance.

5. If the assessor of taxes shall discover any real or personal property which was subject to taxation for any previous year, and which from any cause has escaped taxation for that year, he shall assess the same in a supplement to his next assessment roll at the same rate under which such property should have been assessed for such year, stating the year, and the taxes thereon shall be collected the same as other assessments; provided, that such supplement roll may be made at any time and reported to the Board of Commissioners for its approval, and any number of such rolls may be made that may be necessary. The taxes assessed in such supplement rolls for years previous to the approval of such rolls by the Board of Commissioners, and such taxes may bear interest at the rate of six per cent per annum from the date on which the same would have been delinquent if levied and assessed, and if the same shall not be paid within thirty days after the date of such approval, the Commissioner of Finance and Revenue shall proceed to collect the same by advertisement and by sale of such property as soon as practicable; such advertisement and sale to be made in the same manner and for the same time as in cases of the sale of such property for other ad valorem taxes, as prescribed by the City Charter; provided, that a misnomer of, or failure to name the owner in the assessment roll shall not affect the validity of the assessment of any taxes; and, provided further, that when such taxes have not been attempted to be assessed for such previous year, such taxes shall bear interest only from the date of approval of the supplement rolls. The Assessor of taxes may in any year re-assess property, which, because of irregularity in the assessment of any previous year may have been improperly assessed; such re-assessment shall be at the value at which it should have been assessed in any such year, and property owners of any such property shall take notice of such re-assessment; if made prior to the 1st of April in any year, but if made after such date, notice shall be given by the Assessor and Collector of taxes as in case of the raising of an assessment. Any property owner whose property has been re-assessed may appeal to the Board of Appeals as in case of an original assessment.

6. The Assessor of taxes shall assess all property which for any cause has not been rendered, placing such valuation thereon as he may deem just. If the owners of such property are unknown, such assessment may be made in the name "unknown".

7. No irregularity in the time or manner of making or returning the city assessment rolls or the approval of such rolls shall invalidate any assessment.

8. All property, real and personal, shall be rendered for taxation by the owner thereof or his agent, as provided by the laws of the state for the rendition of property for assessment by the county; provided, however, that in making such renditions the owner or agent shall not be required to state the value of the real property, but shall furnish to the Assessor, verified by the oath of the party making such rendition, a full and complete list and schedule of all property, real and personal, belonging to the person, firm or corporation in whose name such property is rendered. It shall be the duty of the Assessor to value each and every item of the property so rendered in accordance with the fair cash value estimated at the price it would bring at a fair voluntary sale to be applied alike to all taxpayers, and to transmit to the Board of Commissioners all renditions thus made together with a statement made by him, verified by his oath, to the effect that he has truly, fairly and equally valued all such property. The Board of Commissioners sitting as a Board of Equalization and Appeals, shall revise the tax rolls, and it shall be their duty to correct all unequal assessments, and to increase