§ 239. Completion of roll and hearing. The assessors or the town board, as the case may be, shall file the assessment-roll when completed, with the town clerk and thereupon it shall be the duty of the town board to cause notice to be published at least once in a newspaper published within the town, or, if there be none published in the town, then in a newspaper published in the county and having a circulation within the town, that said assessment-roll has been completed, and that at a time and place to be specified therein the town board will meet and hear and consider any objections which may be made to the roll. The first publication of the notice of the completion of the roll shall be not less than ten nor more than twenty days before the time to be specified therein for the hearing.

At the time and place so specified, the town board shall meet and hear and consider any objections to the assessment-roll, and may change or amend the same as they deem it necessary or just so to do and may affirm and adopt the same as originally proposed or as amended or changed, or they may annul the same and order the assessors to proceed anew and to prepare another roll or the town board may prepare such new roll. If a new roll be prepared, upon the completion and filing thereof the town board shall give notice of a public hearing thereon, hold such hearing and consider objections and reject, correct, amend and affirm the new roll in the manner herein provided with respect to the original roll. No action or proceeding shall be maintained to set aside, vacate, cancel, annul, review, reduce or otherwise test or affect the legality or validity of any such assessment unless such action or proceeding shall be commenced within thirty days after the said final assessment-roll shall have been affirmed.