

36. Any person may appeal from the valuation made by the said assessor to the mayor and councilmen, and the said mayor and councilmen shall meet at the council chamber on the first Monday in June in each year, and remain in session two days or longer if necessary, for the purpose of hearing and determining such appeals, and shall give notice of such meeting in such manner as they shall prescribe; and upon failure so to meet, the said mayor and councilmen, unless prevented by sickness or unavoidable accident, shall each forfeit the sum of five dollars; and they may at each meeting examine the party appealing, or any other person, on oath, touching the particulars or value of the property assessed, and may abate or increase the assessment as may seem just.

37. Whenever they shall levy a tax, the mayor and councilmen shall make out an alphabetical list of the persons chargeable therewith, keeping the property assessed on the eastern side of Wills' Creek distinct from the property on the western side of said creek, and shall affix the respective sums to be collected from each person, and annex to the said list a warrant to the bailiff to collect the same.

38. The bailiff shall, within ten days after the receipt of such warrant and list, render to each person named therein an account of his tax, and may, unless the same be paid within thirty days after the delivery of such account, collect the same by distress and sale of the goods and chattels of the delinquent.

39. The bailiff shall account for the amount of such assessment with the mayor and councilmen within three months from the receipt of such warrant and list, and pay the sums collected under penalty of double the amount thereof.

40. The tax on the real property of non-residents, if there be no personal property thereon, shall be collected out of the rents of such property by attachment against the rights and credits of the owner, and shall be a lien on such real property, bearing interest until paid.

41. The assessor shall annually assess and value all goods, merchandise and stock of trade of each person residing or owning such goods in said city, and the same shall be taxed as other property.