

CHAP. 148. SEC. 21. *And be it enacted*, That the said commissioners may annually levy upon the assessable property within said town by a direct tax not exceeding thirty cents on the one hundred dollars, such sum as they may deem necessary for the purpose of defraying and settling the expenses likely to be incurred by them on behalf of said corporation; and they may apply and appropriate the funds arising from such tax, as well as all other funds and monies belonging to said corporation, in their discretion, in paying the costs and expenses of opening, closing and extending, widening, paving and improving streets, alleys and grounds; for providing street lamps and lighting the same; fire machinery and apparatus; for removal of garbage, obstructions and nuisances; for settling pumps and mills; for drainage; for restricting the spread of contagious diseases; for the payment to their officers or employes of reasonable salaries, and for such other purposes as in their judgment will benefit and subserve the public interest.

Direct tax to be levied.

Commissioners to ascertain amount necessary to be levied.

SEC. 22. *And be it enacted*, That as soon after the expiration of the time for hearing appeals as is practicable, the said commissioners shall proceed to ascertain the amount necessary to be levied for the use of said corporation and the rate of taxation; and they shall cause to be made and delivered to the bailiff a book containing an alphabetical list of the taxpayers in said town, together with the aggregate assessment of each, and the rate of taxation and the amount of taxes due and owing from each taxpayer under said levy and assessment.

Bailiff to collect taxes.

SEC. 23. *And be it enacted*, That immediately upon the receipt by him of the book specified in the preceding section, the bailiff shall proceed to collect all taxes levied by the said commissioners and pay over the same, when required so to do by them, to the treasurer of said corporation; and if any person shall neglect or refuse to pay said taxes on demand, then the bailiff shall furnish to such person an account showing the aggregate of his tax, or if he be absent, deliver the same at the place of his last residence, and unless the same be paid to the bailiff within thirty days after such account shall be delivered, the bailiff may seize and sell the property assessed, or if the same be goods and chattels, and cannot be found or conveniently sold, may seize and sell any other of the goods and chattels, land and tenements of the person so refusing or neglecting to pay, after giving at least twenty days' notice of the time and place of sale by written or printed handbills set up in two public places in said town or printed in some newspaper published therein.

SEC. 24. *And be it enacted*, That any person who shall pay his or her taxes, levied as aforesaid, within thirty days after