county, and shall be confirmed by said court at its next session, if no sufficient cause to the contrary be shown, and when confirmed, shall be recorded by said clerk, at the expense of said president and commissioners.

- 80. If said inquisition be set aside, the said court may direct another to be taken in the same manner as the first.
- 81. Every inquisition shall describe the property taken, or the bounds of the land condemned, and the quantity or duration of the interest in the same therein valued, and such valuation, when paid or tendered to the owner of the property or his legal representatives, shall entitle the said president and commissioners to the estate, use and interest in the same so valued for the purposes aforesaid, as fully as if the same had been conveyed by the owner, and the valuation, if not received from the said president and commissioners when tendered, may at any time thereafter be received, without costs, by the owner or his legal representatives.
- 82. The said president and commissioners shall have power to levy and collect taxes in said town not exceeding in any one year forty cents in the hundred dollars on the assessable property of said town; and they shall once in every five years, or oftener if they think proper, appoint an assessor, who shall, under oath, assess and value the property in said town, in the same manner and with like authority as county assessors; *Provided*, that in assessing any of the lands within the town which may be occupied and used as farms, or may be a part or parts of farms, such lands shall be valued and assessed as lots of four acres of ground, with the buildings and improvements thereon, and shall not be valued and assessed by the number of acres therein.
- 83. If any owner of property assessed within said town shall feel aggrieved by the assessment so made, he may appeal to the president and commissioners, who may make such deduction from the valuation of his property as they may deem reasonable and just.
- 84. The said president and commissioners may from time to time, under such conditions as they may by their ordinances direct, appoint such officers as they may deem necessary to carry into effect their ordinances, among whom shall be a town bailiff,