- 126. They may levy and collect taxes in said village not exceeding in any one year thirty cents in the hundred dollars on the assessable property in said village.
- 127. They shall once in three years, or oftener if they think proper, appoint an assessor, who shall under oath value and assess the property in said village, in the same manner and with like authority as county assessors proceed to assess in the county; but in assessing any of the lands within the limits of said village which may be occupied and used as farms, such lands shall be valued and assessed as lots of ten acres of ground, with the buildings and improvements thereon, and not by the number of acres therein.
- 128. If any owner of the property assessed in said village shall feel aggrieved by the assessment so made, he may appeal to the said president and commissioners, who may make such deduction in such assessment as they may deem just and reasonable.
- 129. The said commissioners may pass all by-laws and ordinances necessary to give effect and operation to the powers hereby vested in them, and to impose fines, penalties and forfeitures for the breach of their by-laws and ordinances, but no ordinance of said commissioners shall impose a fine, penalty or forfeiture for any one offence of more than ten dollars.
- 130. If any person shall neglect or refuse to pay his taxes, fines or forfeitures, the said commissioners may collect the same in the same manner as small debts are collected.
- 131. The said commissioners, or a majority of them, may annually appoint an active, discreet person to be bailiff and collector within the limits of said village, who, before he proceeds to the execution of the duties of his office, shall take an oath before some justice of the peace of the county that he will faithfully and impartially perform the duties required of him as built and collector within the limits of said village, according to the best of his skill and judgment, and who shall give bond in the same manner and in the same penalty as the several constables of the said county.
- 132. The said bailiff and collector shall attend the meetings of the commissioners whenever he shall be required, to perform such