

ordinances, and commit the offender to the county jail until the same be satisfied, with costs.

67*. The commissioners may, as often as deemed advisable, cause an assessment to be made of all real and personal property within the corporate limits, by a person to be appointed and paid by them, and which assessment shall not exceed the assessment of the same property for county purposes; and the commissioners may levy a tax thereon, not exceeding in any one year twenty cents in the hundred dollars' worth of assessable property.

68*. Any person may appeal from the valuation made by the assessor to the commissioners, who shall meet on the first Monday in June in each year after any such assessment, and remain in session as long as may be reasonable, to hear and determine such appeals, and shall give reasonable notice of such meeting, and may abate or increase the assessment as may seem just.

69*. Whenever the commissioners shall levy a tax, they shall cause to be made out an alphabetical list of the persons charged therewith, and shall cause to be affixed thereto the respective sums to be collected from each person, and a warrant to the bailiff to collect the same.

70*. The bailiff shall, within ten days after the receipt of such list and warrant, render to each person named therein an account of the tax; and if he cannot render to any person such account by reason of his non-residence or otherwise, he shall publish such account in some newspaper in said town, at the expense of the tax payer, and may, unless the same be paid within thirty days after the delivery or publication of such account, collect the same, with all costs, by distress and sale of the real and personal property of the delinquent at public auction, after giving at least ten days' public notice of such sale in some newspaper published in said town.

71*. The president of the commissioners shall execute and deliver to the purchaser a deed of the property so sold, and the said deed shall convey to the purchaser the said property, and shall be presumptive evidence that all the requirements of law have been complied with in making such sale and deed.