

139\*. Any person aggrieved by any valuation of his or her property, may, at any time within two months after the completion and return thereof, appeal to said commissioners, who, in case of any inequality therein, may make such alterations as may seem to them just and reasonable.

140\*. Said commissioners shall make an alphabetical list of every person chargeable with such assessment, and shall annex the respective sum to be collected from each person, and the said commissioners shall thereupon endorse a warrant in the nature of a *feri facias*, directed to some competent person as collector, commanding him to levy the several sums of money annexed to said list, with all convenient speed, and enforce the collection thereof, if necessary, by the seizure and sale of the goods and chattels, or real property, of the person who shall refuse or delay to make payment of such assessment; and the said commissioners shall cause the said collector to give bond in like manner and under the same penalties as the several constables of the county are required to do, the bond to be on record in the Circuit Court office, and a copy thereof to be evidence.

141\*. All town taxes on said assessment list upon any house or parcel of land within the said town which is not in tenancy and occupation of the owner thereof may be charged to the tenant, or other occupant, who shall be liable to like process for the payment thereof; and the tenant, or other occupant, paying such taxes, may charge the same to the owner of the house, lot or parcel of land, or deduct the same from the rent then due, or which shall next become due thereon.

142\*. The commissioners of said town shall have power and authority to levy a tax not exceeding two dollars on every dog or bitch belonging to the inhabitants of said town, and to have the same collected from the owner in the mode prescribed for the collection of assessment, and in case there be no mode of ascertaining the owner thereof, to direct the killing of said dog or bitch by the bailiff of the town, who shall receive for such services the sum of twenty-five cents.

143\*. The said commissioners, or a majority of them, are hereby empowered to pass all such by-laws and ordinances as may seem to them necessary for the good government of said town, for the removal of all nuisances and obstructions