

force provisions of. other person, all such powers and authority as may be necessary to execute and carry into effect the provisions of the last preceding section.

May cause assessment to be made.

SEC. 16. *And be it enacted*, That the commissioners of the said town may cause an assessment to be made from time to time, from the books of the County Commissioners, by some person by them appointed, of the property, real and personal within the town; and may, whenever they may deem it necessary for any purpose connected with the government, regulations and improvements of the town, levy upon the property assessed such tax not exceeding in any one year fifty cents in the hundred dollars, as they may deem necessary, but no assessment for town purposes shall be higher than the county assessment of the same for county purposes.

Levy a tax.

SEC. 17. *And be it enacted*, That whenever the said commissioners shall levy a tax on the property in said town, they shall make out an alphabetical list of the persons chargeable therewith, with the sums payable by each annexed, and shall also annex thereto a warrant to the bailiff to collect the said tax; and the bailiff, within ten days after receiving such warrant and list, shall deliver to each person therein named, or leave at the usual abode of such person an account of the taxes payable by him, and unless the said taxes are paid within twenty days after such shall have been rendered, the bailiff may proceed to collect the same by distress and sale of the goods and chattels of the delinquent, or by warrant before a Justice of the Peace, as small debts are now collected; and the bailiff shall, within two months after the receipt of said warrant and list, account for and pay the sums collected to the commissioners under a penalty of fifty dollars.

Bailiff to collect taxes.

Tenant may deduct taxes paid from rent.

SEC. 18. *And be it enacted*, That the tenant or occupant of any house, or parcel of land in said town, shall be chargeable with the taxes thereon, and may collect the same from the owner, or deduct the same from the rent due or to become due.

May assess and levy tax

SEC. 19. *And be it enacted*, That the said commissioners may assess and levy a tax not exceeding two