

sors, he, she or they may, at any time within two weeks from the return of said assessment, appeal from such valuation to the commissioners, who, upon good cause being shown, may make any alteration in said assessment which they may think proper and right.

Amend
assessment
list.

SEC. 18. *And be it enacted*, That the said commissioners shall have power, during the years when no general assessment is made, to amend the assessment list by adding thereto any personal property that may have been brought within the limits of said town, or that may have been acquired since the previous assessment, and any improvements or buildings that may have added to the value of any real estate, and that the property of any person, the assessed value of which does not exceed two hundred dollars, be exempt from taxation.

Ascertain the
amount
necessary.

SEC. 19. *And be it enacted*, That said commissioners shall, as soon after the expiration of the time for hearing appeals as practicable, and before the first day of October in each year, proceed to ascertain the amount necessary to be levied for the use of said corporation, and the rate of taxation, which shall not exceed twenty cents in the hundred dollars, and shall cause to be made and delivered to the bailiff a book containing an alphabetical list of tax-payers in said town, together with the aggregate assessment of each, and the rate of taxation and the amount of taxes due and owing from each tax-payer under said levy and assessment.

Rate of
taxation.

Bailiff shall
proceed to
collect taxes.

SEC. 20. *And be it enacted*, That immediately upon the receipt by him of the book specified in the preceding section, the bailiff shall proceed to collect all taxes levied by the said commissioners, and shall pay over the same as required and directed by them; and if any person shall neglect or refuse to pay said taxes, the bailiff shall proceed to collect the same by distress or execution as small debts are collected, and in order to enforce the payment of said taxes, the duties and powers imposed and conferred on the collectors of county taxes by the eighty-first article of the Code of Public General Laws of the State, and its several supplements and amendments, are