

all the assessable property owned by said parties under oath, and if any person shall feel aggrieved at the valuation and assessment of his property by said assessors, he may, at any time within two weeks from the return of the said assessment, appeal from such valuation to the Mayor and Common Council, who, on good cause shown, may make any alteration in said assessment which they may think proper and right; and all persons interested may inspect, free of charge, the books of assessment.

Right of appeal for aggrieved parties.

SEC. 13. *And be it enacted*, That as soon after the expiration of the time for hearing appeals as is practicable the said Mayor and Common Council shall proceed to ascertain the amount necessary to be levied for the use of said corporation and the rate of taxation; and after the rate of taxation is fixed, the treasurer shall at once mail or deliver to each taxpayer a notice containing his aggregate assessment, the rate of taxation and the amount of taxes due and owing from him under said levy and assessment, which taxes shall forthwith be paid to said treasurer.

Municipality to act.

SEC. 14. *And be it enacted*, That the taxes levied on the property so made liable to be valued and assessed shall be liens on real estate of the persons so indebted from the day on which the levy shall be made by the Mayor and Common Council, but no sale of real estate shall be made until after the personal estate of such taxpayer within the limits of said town shall have been first taken and sold for the payment thereof.

Liens on real estate.

SEC. 15. *And be it enacted*, That if within four months from the date of such levy made by the Mayor and Common Council as aforesaid all taxes be not paid, the treasurer shall at once make out a list of all the delinquent taxpayers, together with the amount of taxes due and owing by each, and deliver the same to the bailiff, who shall immediately, upon the receipt by him of such list, proceed to collect all such unpaid taxes levied by the said Mayor and Common Council, and pay over the same to the treasurer of said corporation; and if any person shall neglect or refuse to pay said taxes on demand, then the bailiff shall furnish to such person an account showing an aggregate of his tax, or, if he be absent, deliver the same at the place of his last residence, or, if an non-resident, mail the same to his last known address; and unless the same be paid to the bailiff within thirty days after such account shall be delivered or mailed, the bailiff may seize any of the goods and chattels, land and tenements of the person so refusing or neglecting to pay, after giving at least twenty days' notice of the time and place

Delinquent taxpayers.

Bailiff's duty.