

1890, ch. 132, sec. 17. 1892, ch. 425, sec. 17.

**402.** Any person may appeal from the valuation made by the assessors to the Mayor and Councilmen, and the said Mayor and Councilmen shall meet at the council chamber on the first Monday in July in each year, in whole or by a committee of three of its members, and remain in session two days or longer if necessary, for the purpose of hearing and determining such appeals, and shall give notice of such meetings, in such manner as they shall prescribe, and upon failure so to meet, the said Mayor and Councilmen, unless prevented by sickness or unavoidable accident, shall each forfeit the sum of five dollars, and they may at each meeting examine the party appealing, or any other person on oath, touching the particulars or value of the property assessed, and may reduce or increase the assessment as may seem just.

1890, ch. 132, sec. 18. 1892, ch. 425, sec. 18. 1914, ch. 42, sec. 18.

**403.** Whenever they shall levy a tax, the Mayor and Councilmen shall make out an alphabetical list of the persons chargeable therewith, and shall affix the respective sums to be collected from each person, and annex to the said list a warrant to the Clerk to collect the same; and all taxes levied upon real or leasehold estate shall be a lien thereon from the date of such levy.

1890, ch. 132, sec. 19. 1892, ch. 425, sec. 19. 1914, ch. 42, sec. 19.

**404.** The Clerk shall within ten days after the receipt of such warrant and list, render to each person named therein, an account of his tax; and if the said tax be paid to the said Clerk within thirty days after the receipt by him of the list and warrant aforesaid, a discount of two per centum shall be allowed the taxpayer, which deduction shall in each case be noted by the Clerk upon the receipt given to said taxpayer; and if the said tax shall not be paid within thirty days after the delivery of such account, either in person, or by leaving the same upon the premises with the tenant, the said tax shall bear interest at the rate of six per centum per annum from the date of the levy; and the said Clerk shall collect the same by distress and sale of the goods and chattels of the delinquent, or by levy on, and sale of the real estate, if there be no or not sufficient personal property, and he shall have the same power to distrain for taxes and make sales thereunder as is now provided for collectors of State and County taxes, or he may proceed as hereinafter provided.

1890, ch. 132, sec. 20.

**405.** The bailiff shall account for the amount of such assessment with the Mayor and Councilmen within three months from the receipt of such warrant and list, and pay the sums collected, under penalty of double the amount thereof, to the treasurer of said town.