

said taxpayers within the limits of said town shall have been first taken and sold for the payment thereof.

1929, ch. 38, sec. 21.

405. The said Commissioners may annually levy upon the assessable property within said town by a direct tax, not exceeding fifty cents on the one hundred dollars, such sum as they may deem necessary for the purpose of defraying and settling the expenses likely to be incurred by them on behalf of said corporation; and the said Commissioners may apply and appropriate the funds arriving from such tax as well as other funds and money belonging to said corporation, in their discretion, in paying the costs and expenses of improving streets, and lighting the same; for the payment of their officers or employees reasonable salaries; and for such other purposes as in their judgment will benefit and subserve the public interests of the people of said town.

1929, ch. 38, sec. 22.

406. The said Commissioners shall, as soon after the expiration of the time for hearing appeals as is practicable, proceed to ascertain the amount necessary to be levied for the use of the said corporation and the rate of taxation, and shall cause to be made and delivered to the bailiff a book containing an alphabetical list of the taxpayers 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 taxpayer under said levy and assessment.

1929, ch. 38, sec. 23.

407. Immediately upon the receipt by him of the books specified in the preceding section, the bailiff shall proceed to collect all taxes levied by the said Commissioners, and to pay over the same, when required to do so by the said Commissioners, 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 the aggregate of his tax, or if he be absent, deliver the same at the place of his last residence, and unless the same be paid to the bailiff within thirty days after such account shall have been delivered, the bailiff may seize and sell the property assessed, or if the same be goods and chattels and cannot be found as conveniently, may seize and sell any other of the goods and chattels, land or tenements of the person or persons so refusing or neglecting to pay, after giving at least twenty days' notice of the time and place of sale by written or printed handbills, set up in two public places in said town or printed in some newspaper published there.

1929, ch. 38, sec. 24.

408. Any person who shall pay his or her taxes levied as aforesaid within thirty days after the tax list is placed in the hands of the bailiff for collection, shall be entitled to a discount of five per centum thereon, which discount shall be allowed to the bailiff in his settlement with the Commissioners.