

1896, ch. 178, sec. 21.

496. The taxes to be levied on the property made liable to be valued and assessed by this Act, shall be liens on the real estate of the person so indebted from the day on which the tax list shall be delivered to the said bailiff or person appointed and authorized to receive and collect the same; but no sale of real estate shall be made until after the personal estate of said taxpayer within the limits of said town shall have been first taken and sold for the payment thereof.

1896, ch. 178, sec. 22. 1922, ch. 237.

497. The said Commissioners may annually levy upon the assessable property within said town, by a direct tax, not exceeding forty 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 arising from such tax, as well as other funds and moneys belonging to said corporation in their discretion, in paying the costs and expenses of opening, closing, extending, paving and improving streets, alleys and grounds; for providing street lamps and lighting the same, fire machinery and apparatus; for removal of garbage, obstructions and nuisances; for setting pumps and wells for drainage for restricting the spread of contagious diseases; for the payment of their officers or employees reasonable salaries, and for such other purposes as, in their judgment, benefit and subserve the public interest.

1896, ch. 178, sec. 23.

498. 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.

1896, ch. 178, sec. 24.

499. 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 pay over the same when required so to do 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 be 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