

P. L. L., 1888, Art. 10, sec. 153. 1884, ch. 520.

**238.** Every assessor, before he proceeds to Act, shall make oath before the President that he will make and return a true valuation of property, as required by the preceding section; and a certificate of such oath shall be preserved on the minute-book of the Commissioners; the President shall give two weeks' previous notice of proposed assessment, by handbills posted in two or more conspicuous places within the limits of said town; said notice shall also contain the name of the assessor appointed.

P. L. L., 1888, Art. 10, sec. 154. 1884, ch. 520. 1916, ch. 78, sec. 154.

**239.** Whenever the Commissioners shall levy a tax for the corporate purposes of said town, they shall make out an alphabetical list of the persons chargeable therewith, with the sums payable by each person, and it shall be the duty of the town clerk to collect all such taxes; and his mode of procedure and powers in the collection of same shall conform to the existing law from time to time governing the collection of county and State taxes in Dorchester County and the sale of the property for that purpose. All such taxes shall be due and payable on the first day of September following the levy. On all taxes paid in the year of the levy, the clerk shall allow a discount of 3 per centum if paid in the month of May, 2 per centum if paid in the month of June, and 1 per centum if paid in the month of July, but no discount thereafter. On all taxes paid after the first day of September 6 per centum per annum interest shall be added accounting from the first day of September of the year of the levy and on all taxes not paid until after the 1st day of January following the levy, 5 per centum shall be added as a penalty in addition to the interest as aforesaid. The town clerk shall on the fifteenth day of January following the levy advertise in one county paper for two issues and by hand bills posted in the town, the names of all delinquents with the amount of taxes, interest and costs due, and shall on the fifteenth day of March in the year following the levy proceed to collect all taxes in arrears by the sale of the property chargeable or made chargeable therewith or by suit.

P. L. L., 1888, Art. 10, sec. 156. 1884, ch. 520.

**240.** The tenant or occupant of any house or parcel of land in said town shall be chargeable with the taxes thereon, and may collect the same from the owner, or deduct the same from the rent due or to become due, and shall be entitled to a credit to that extent on his rent.

P. L. L., 1888, Art. 10, sec. 157. 1884, ch. 520.

**241.** The Commissioners may assess and levy a tax, not exceeding two dollars each, for any dog belonging to or kept by any of the inhabitants of the town, to be recovered and collected as other taxes, and may compel the bailiff to kill any dog within the town whose owner cannot be ascertained, or whose ostensible owner shall fail to pay, or evade the payment of the said tax; and they shall adopt such by-laws as will effectually enforce the provisions of this section.