

of said town, and shall have power to require any persons so offending to give security to keep the peace, or in default thereof may commit said person to the county jail for not more than thirty days, and in addition thereto may for the commission of said offenses impose a fine on such persons of not more than twenty-five dollars; and such person in default of payment thereof may be committed to the county jail for a period of not more than thirty days; all fines, penalties and forfeitures under the subtitle of this Article, and not otherwise provided for, shall be recoverable before a justice of the peace of said county in the name of the commissioners and applied to the benefit of said town, and in all such proceedings the bailiffs shall have the same power to proceed in the same manner and have the same fees as constables, and for police duty shall be entitled to the same fees as constables, and all process shall be returnable before some justice of the peace resident in the same town.

1890, ch. 386, sec. 162. 1898, ch. 233, sec. 162. 1906, ch. 95, sec. 162. 1916, ch. 305. 1920, ch. 418.

274. The Commissioners may cause an assessment and valuation to be made, by two good men to be selected and sworn by them, of all real and personal property of said town (bank stock, notes and other evidences of debt excepted), to be made between the first day of May and the first day of June in each year, and may annually levy on the property assessed such sums as may be necessary for the improvement and maintenance of said town, not exceeding fifteen hundred dollars in any one year, and within thirty days after the assessment is completed, the assessment roll shall be made out and posted in a conspicuous place in said town, and the parties so assessed shall have the right of appeal to the said Board of Commissioners from the assessment and valuation so as aforesaid made, and such appeal shall be heard by the said Board of Commissioners at such times as they may specify, by public notice of the days and dates of such appeals. The Commissioners may also appoint a Collector of Taxes, who shall give bond for the faithful performance of his duties; and said Collector shall pay over to the Treasurer of said Board of Commissioners at the end of each month all money collected during the month. The Collector of said town shall in each year allow a discount of five per cent. on all taxes levied under this section, paid on or before August 31st, four per cent. on all taxes paid in September; three per cent. on all taxes paid in October; two per cent. on all taxes paid in November; and one per cent. on all taxes paid in December. On the first day of January in each year taxes shall be deemed to be in arrears, and interest shall be charged and collected from August the first of the previous year until paid; and immediately after the first day of January the Collector of Taxes shall deliver to each delinquent who has not prior thereto received the same, an account of his assessment and the taxes and interest due them, with a notice and warning thereto attached, that unless payment be made in full within thirty days from the delivery of said notice the same will be collected by a process of law; and the Collector may at any time be-