

P. L. L., 1888, Art. 18, sec. 101. 1876, ch. 201.

148. The assessors, after being duly qualified, shall procure a well bound book, in which shall be entered all the assessable property within the corporate limits of the town, together with its description and value, and the name of the owner thereof; and the assessors are empowered to administer an oath to every person owning real or personal property within said corporate limits, and in case of refusal to take the oath or give the necessary information, it shall be the duty of said assessors to value the property in question, by the best information procurable and by their own judgment; and said assessors shall receive for their services such sums of money as the commissioners may see fit to allow.

P. L. L., 1888, Art. 18, sec. 102. 1876, ch. 201.

149. Any person who may deem himself aggrieved by said assessment, may appeal to the commissioners within thirty days after the return made by the assessors; and the commissioners shall have the power annually to make statements and transfers, and cause a new assessment to be made according to the provisions of this sub-title of this article, whenever they shall deem it necessary.

P. L. L., 1888, Art. 18, sec. 103. 1876, ch. 201.

150. The commissioners are empowered to pass all such by-laws and ordinances as may seem to them necessary for the good government of the town, and may remove all nuisances and obstructions in the streets at the expense of the parties who wilfully commit such nuisances, or create such obstructions, after having first duly notified them to remove the same; all such nuisances and obstructions as naturally accumulate in streets, shall be removed at the expense of the corporation.

P. L. L., 1888, Art. 18, sec. 104. 1876, ch. 201.

151. They are empowered to impose fines and forfeitures for the breach of all such rules, regulations, by-laws and ordinances as may be passed by them in accordance with this charter, which shall be recovered by and in the name of the commissioners in the same manner, and with the same costs prescribed for the recovery of small debts before a justice of the peace; provided, that no penalty, fine or forfeiture shall exceed the sum of five dollars.

P. L. L., 1888, Art. 18, sec. 105. 1876, ch. 201. 1918, ch. 147.

152. In addition to special taxes authorized by law to be levied, the Commissioners of Church Hill shall have power to levy on or before the 25th day of October, in each year, taxes at such rates as they may find necessary to meet the expenses of the town, not however to exceed fifty cents on the \$100.00 on the assessment, for all general purposes. The costs of lighting the streets, lanes and alleys of the town by gas or electricity shall be a part of the general expenses of the town.

All taxes authorized under this act, and under any special act, shall be levied at the same time, and all taxes so levied shall be a lien on any