

and the burden of proof shall be on the exceptants to show the same to be invalid; whenever real estate shall be thus sold for taxes by the collector, the owner thereof, prior to the sale, may redeem the same by paying into Court, to be paid to the purchaser thereof within the period of twelve calendar months from the day of such sales, the amount of the purchase money, with twenty-five per cent. added thereto and all costs which may be incurred by the collector or the purchaser in reporting or ratifying said sale; and the purchaser of such real estate, if the said sale be confirmed, shall receive a deed therefor from the tax collector; and if the purchaser should die before having received the deed the tax collector shall convey the real estate to the devisees or heirs of the purchaser; and if the tax collector should die, remove or refuse to make a deed the Court ratifying such sale may appoint a special agent to execute a deed to the purchasers; whenever any personal property shall be removed from the town while any town taxes levied thereon shall remain due, in arrears and unpaid, the tax collector shall have power to pursue said property and to collect said tax wherever the same may be found in the State, as if the said property had remained in the said town.

1908, ch. 733. 1920 Code, sec. 34.

35. All property, real, personal and mixed, of all kinds and descriptions whatsoever that may be within the corporate limits of Berlin, belonging to the inhabitants, firms, incorporated bodies or unincorporated associations, either residing in or doing business in said town, and also all property, real, personal and mixed of all kinds and descriptions whatsoever that may be within the corporate limits of said town, belonging to any person or persons, firm, incorporated body or unincorporated association not located or residing within said town, and also all judgments, personal securities, stocks and other personal property owned by residents of said town and not exempt from taxation under the general laws of this State, shall be subject to taxation for municipal purposes; the present assessment of property shall remain in force as the basis for levying town taxes of all kinds until such time as a new assessment shall be made under the provisions of this section. The Mayor and Council may, after the passage of this Act, as soon as in their judgment the same is necessary, cause by ordinance a new assessment to be made of the taxable property of Berlin, all such assessments to be made by three persons, citizens and voters of the said town, who shall be appointed by the Mayor and with the consent and approval of the Council, and the assessors, in making such assessment, shall value all property on the basis of its cash value or estimated cash value. Before proceeding to act, each assessor shall make and subscribe before the Mayor the same oath required by Article 1, Section 6, of the Constitution. In the discharge of their duty the assessors shall be entitled to administer oaths to the persons to be assessed, and to require them to answer all questions propounded to them under oath; and the assessors shall be entitled to enter the premises of all persons to be assessed, for the better performance of their duties. When assessing the