

84. Whenever they shall levy a tax, the mayor and councilmen shall make out an alphabetical list of the persons chargeable therewith, and shall fix the respective sums to be collected from each person, and annex to said list a warrant to the bailiff to collect the same. Alphabetical levy list.

87. The bailiff shall within ten days after the receipt of such warrant and list, render to each person named therein, an account of his tax, and may, unless the same be paid within thirty days after the delivery of such account, collect the same by distress and sale of the goods and chattels of the delinquent. Bailiff may collect by distress.

89. The bailiff shall account for the amount of such assessment with the mayor and councilmen within three months from the receipt of such warrant and list, and pay the same collected, under penalty of double amount thereof. To account. Penalty.

1867, c. 276 repeals sections 90, 91 and 92 of said act and substitutes the following:

90. The mayor and councilmen may, when requested in writing by the owners of a majority of the front feet of the property or lots on any street or alley or parts thereof in said town, cause the same to be graded, paved or otherwise improved, and assess and levy the expenses thereof, on the property or lots binding on such street or alley, in proportion to the number of front feet such property or lots bind thereon; and the sum levied shall be a lien on the property or lots on which the same shall be levied, and if the same shall remain unpaid for sixty days after the same is due, and there be no personal property of the owner of said property, lot or lots thereon, upon which the bailiff of said town may levy and make the sum assessed, the same may be levied on so much of the said property, lot or lots of the person owing such taxes, as the said mayor or councilmen shall deem sufficient to pay the same, which they shall lay off and designate, and after the same is so laid off and designated, the bailiff of said town shall, after at least twenty days previous notice 1867, c. 276. Grading and paving streets, &c. Notice.