

such manner as they shall prescribe, and upon failure so to meet the said mayor and councilmen, unless prevented by sickness or unavoidable accident, shall each forfeit the sum of five dollars; and they may, at each meeting, examine the party appealing, or any other person, on oath, touching the particulars or value of the property assessed, and may reduce or increase the assessment, as may seem just.

Ibid s 17.  
Alphabetical  
levy list.

Sub-Sec. 3. Whenever they shall levy a tax, the mayor and councilmen shall make out an alphabetical list of the persons chargeable therewith, and shall affix the respective sums to be collected from each person, and annex to the said list a warrant to the bailiff to collect the same.

Ibid s. 18.  
Bailiff may collect  
by distress.

Sub-Sec. 4. 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.

Ibid s. 19  
Bailiff to account.

Sub-Sec. 5. 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 sums collected under penalty of double the amount thereof to the treasurer of said town.

Ibid s. 20  
Tax on property of non-residents, how collected

Sub-Sec. 6. The tax on the real property of non-residents, if there be no personal property thereon, shall be collected out of the rents of such property by attachment against the rights and credits of the owner, and shall be a lien on such real property, bearing interest until paid.

Ibid s. 21.  
Annual assessment of merchandise.

Sub-Sec. 7. The assessors shall annually assess and value all goods, merchandise and stock in trade of each person residing or owning such goods in said town, and the same shall be taxed as other property.

Ibid s 22  
Laying out and opening streets &c.

81. The mayor and councilmen shall have power to provide for laying out, opening and extending any street or alley within the town, which in their opinion the public welfare or convenience may require; to pro-