

not present in person or by agent, the sheriff for him, may strike off four jurors, and the remaining twelve shall act as a jury of inquest and damages.

1870, ch. 98.

327. The jury in estimating the damages shall take into consideration the benefit resulting to the owner from the opening and laying out of said streets, lanes and alleys, through, along or near to the property of the owner, but only in extinguishment of the claims for damages; and the jury shall reduce their inquisition to writing, and shall sign and seal the same; and it shall then be returned by the sheriff to the clerk of the circuit court for the county, and shall be confirmed by the said court at its next session, if no sufficient cause to the contrary be shown, and when confirmed shall be recorded by the clerk, at the expense of the commissioners.

Ibid.

328. If said inquisition be set aside, the court may direct another to be taken in the same manner as the first; every inquisition shall describe the property taken or the bounds of the land condemned, and the quantity and duration of the interest in the same therein valued; and such valuation when paid or tendered to the owner of the property or his legal representatives, shall entitle the commissioners to the estate, use and interest in the same, so valued for the purposes aforesaid, as fully as if the same had been conveyed by the owner; and the valuation, if not received from the said commissioners when tendered, may at any time thereafter be received without cost by the owner or his legal representatives.

Ibid.

329. The president and commissioners shall have power to levy and collect taxes in the town, not exceeding in any one year thirty cents in the one hundred dollars valuation, on the assessable property of the town; and they shall once in five years, or oftener if they think proper, appoint an assessor, who shall, under oath, assess and value the property in the town, in the same manner and with like authority as county assessors; provided, that the taxable limits of the town shall include all that part of the town now improved, and all that part recently laid off and