

1888, ch. 339.

190. The council may, whenever they think the public interest requires it, cause an assessment to be made of all real and personal property within the corporate limits of said town, subject to assessment for county or State taxes, and they may prescribe the manner in which such assessment shall be made, and provide for adjusting all differences in relation to such assessment, and do all other things necessary for making such assessment; provided, such assessment shall not exceed the assessment for State and county purposes; and provided further, that no land included within the corporate limits or corporate outlines of said town, except houses and gardens, shall be taxed for corporation purposes so long as said land shall be used for agricultural purposes; and the council may levy a tax on the assessable property within the corporate limits of said town, not exceeding in any one year twenty cents in the one hundred dollars' worth of assessable property.

Ibid.

191. Any person may appeal from the valuation made by the assessor to the council at their next regular or quarterly meeting, and said council shall remain in session as long as may be reasonable to hear and determine such appeals, and shall give reasonable notice of such meeting, and may abate or increase the assessment as may seem just.

Ibid.

192. Whenever the council shall levy a tax they shall cause to be made out an alphabetical list of the persons charged therewith, and shall cause to be affixed thereto the respective sums to be collected from each person, and a warrant to the bailiff to collect the same.

Ibid.

193. The bailiff shall, within thirty days after the receipt of such list and warrant, render to each person named therein an account of the tax; and if he cannot render to any person such account by reason of his non-residence, or otherwise, he shall publish such account in some newspaper in said town at the expense of the taxpayer; and may, unless the same be paid within thirty days after the delivery or publication of such account, collect the same, with all costs, by distress or execution and sale of the real