

1884, ch. 887.

90. The president, cashier or other proper officer of banking and other private corporations, whose stock standing in the name of any individual or company on the books of said bank or corporation is liable to be valued and assessed against said person or company owning the said stock under section 88, shall make out and deliver to the said assessor or assessors, an account of such stock so standing as aforesaid on the books of such bank or corporation, and the same shall be verified by the oath of the proper officer of the bank or corporation; or the said assessor or assessors may require that the stock-books of said bank or corporation shall be opened to him or them for his or their inspection.

Ibid.

91. The taxes to be levied on the property so made liable to be valued and assessed, shall be liens on the real estate of the persons so indebted from the day on which the tax-lists shall be delivered to the said bailiff or person appointed and authorized to receive and collect the same; but no sale of real estate shall be made until after the personal estate of said taxpayer, within the limits of said town, shall have been first taken and sold for the payment thereof.

Ibid.

92. The said commissioners may annually levy upon the assessable property within said town, by a direct tax, not exceeding fifty cents in the one hundred dollars, such sum as they may deem necessary for the purpose of defraying and settling the expenses likely to be incurred by them on behalf of said corporation; and they may apply and appropriate the funds arising from such tax, as well as all other funds and monies belonging to said corporation, in their discretion, in paying the cost and expenses of opening, closing, extending, widening, paving and improving streets, alleys and grounds; for providing street lamps and lighting the same, fire machinery and apparatus; for removal of garbage, obstructions and nuisances; for settling pumps and wells for drainage; for restricting the spread of contagious diseases; for the payment to their officers or employees of reasonable salaries, and for such other purposes as in their judgment will benefit and subserve the public interest.