

clerk at the expense of the president and commissioners. If said inquisition be set aside, the court may direct another to be taken in the same manner as the first.

1882, ch. 408.

**70.** Every inquisition shall describe the property taken or the bounds of the land condemned, and the quantity or 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, or in case no damages shall be assessed, the confirmation of said inquisition shall entitle the president and 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 president and commissioners when tendered, may at any time thereafter be received without costs by the owner or his legal representatives.

Ibid.

**71.** The president and commissioners shall have power to levy and collect taxes in the town not exceeding in any one year twenty cents on the hundred dollars on the assessable property of the town; and once in every ten years, or oftener if they think proper, they shall 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 assessable value hereafter for the purposes of taxation shall be only two-thirds of the actual value of the property situated in the town, but shall not include real or personal property situated beyond its boundaries, nor personal property only constructively in the town, though owned by persons residing in the town; and provided further, that in assessing any of the lands within the town which may be occupied and used as farms, or may be a part or parts of farms, such lands shall be valued and assessed as lots of four acres of ground with the buildings and improvements thereon, and shall not be valued and assessed by the number of acres therein.

Ibid.

**72.** If any owner of property assessed within the town shall feel aggrieved by the assessment so made, he may appeal to the