

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 it; 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.

1880, ch. 435.

147. If any owner of property assessed within said town shall feel aggrieved by the assessment so made, he may appeal to the president and commissioners, who may make such deduction from the valuation of his property as they may deem reasonable and just.

Ibid.

148. The president and commissioners may, from time to time, under such conditions as they may by their ordinances direct, appoint such officers as they may deem necessary to carry into effect their ordinances; and at the time of electing said commissioners, and in the manner hereinbefore provided for their election, there shall be elected a town bailiff who shall be removable by said commissioners for neglect of duty or malfeasance in office, who shall be *ex officio* collector of the town tax, and shall within said town have all the authority of a constable; and of the persons voted for at said election for town bailiff, the one receiving the highest number of votes shall be the bailiff of the town for the ensuing year and until his successor is duly elected and qualified; and if at said election there shall be a tie between any two or more persons receiving the highest number of votes, so that there shall be no election of town bailiff, the commissioners may order a new election of town bailiff at such time and after such notice as they may deem proper; and if a vacancy shall occur in the office of town bailiff, the commissioners shall fill the vacancy by the appointment of some person to act as town bailiff for the remainder of the unexpired term.