

1862, ch. 151.

296. If said inquisition be set aside, the said 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 commissioners when tendered, may at any time thereafter be received, with costs, by the owner or his legal representatives.

Ibid

297. The president and commissioners shall have power to levy and collect taxes in said town not exceeding in any one year thirty cents in the hundred dollars, on the assessable property of the village; and once in every five years, or oftener if they think proper, they shall appoint an assessor who shall, under oath, assess and value the property in said village in the same manner and with like authority as county assessors; provided, that in assessing any of the lands within the village which may be occupied and used as farms or may be part 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.

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

Ibid.

299. The board of commissioners, from time to time, under such conditions as they may by their ordinances direct, may appoint such officers as they may deem necessary to carry into effect their ordinances, among whom shall be a town bailiff, who shall *ex officio* be collector of the town tax, and shall, within said village, have all the authority of a constable.